

DAFTAR PUSTAKA

- A Restu Maulani, Nor Norisanti, Erry Sunary. (2021). Pengaruh profitabilitas dan leverage terhadap tax avoidance pada masa pandemi COVID-19 yang dilakukan pada perusahaan subsektor makanan dan minuman yang terdaftar di Bursa Efek Indo. *COSTING:Journal of Economic, Business and Accounting*, Volume 5 Nomor 1, December 2021.
- Adenugba, A. A. (2016). Financial Leverage And Firms' Value: A Study Of Selected Firms In Nigeria. *European Journal of Research and Reflection in Management Science*, Vol. 4 No. 1, 2016.
- Agustina, L. (2016). The Relationship Between Enterprise Risk Management (ERM) And Firm Value Mediated Through The Financial Performance. *Review of Integrative Business and Economics Research*, Vol. 5, no. 1, pp.128-138, January 2016.
- Ardia Safira dan Dwi Suhartini. (2021). Pengaruh faktor finansial terhadap pajak saat pademi Covid 19 pada perusahaan transportasi di bursa efek Indonesia. *Bilancia: Jurnal Ilmiah Akuntansi*, Vol. 5 No. 2, Juni 2021 (171-182).
- Arfa Habib Saragih. (2017). Analysis of Tax Avoidance Effect on Firm Value (A Study on Firms Listed on Indonesia Stock Exchange). *Advances in Social Science, Education and Humanities Research*, volume 167.
- Azizah, A. (2020). The Impact of Corporate Governance, Risk Management and Corporate Reputation on Firm Value: An Indonesian Case. *International journal; Pradopo & Azizah, A 2018, 'Determinants of poverty in East Kalimantan Province Indonesia'*, International Journal of Scientific and Technology, vol. 7, no. 5, pp.112-115. ISSN 2277-8616.
- Bergen William. (2020). *Pengaruh Self Efficacy, Competency Terhadap Quality Of Work Life dan Work Engagement (Pada ASN Milenial di BPSDM Kementerian Hukum dan HAM)*. UPN Veteran Jakarta.
- Chen Siew Yee, Noor Sharaja Sapiei, Mazni Abdullah . (2018). Tax Avoidance, Corporate Governance and Firm Value in The Digital Era. *Journal of Accounting and Investment*, 19(2), 160-175.
- Chen, C. R. (2003). Managerial ownership and firm valuation: Evidence from Japanese firms. *Pacific Basin Finance Journal*, 11(3), 267–283. [https://doi.org/10.1016/S0927-538X\(03\)00024-6](https://doi.org/10.1016/S0927-538X(03)00024-6).
- Chyntia Kartika Sanjaya dan Nanik Linawati. (2015). Pengaruh Penerapan Enterprise Risk Management dan Variabel Kontrol Terhadap Nilai Perusahaan di Sektor Keuangan. *FINESTA*, Vol. 3, No. 1, (2015) 52-57.
- Ibrahim, U. A. (2020). Effect of Financial Leverage on Firm Value: Evidence From

Selected Firms Quoted on the Nigerian Stock Exchange. *European Journal of Business and Management*, Vol.12, No.3, 2020.

Iswajuni Iswajuni, A. M. (2018). The effect of enterprise risk management (ERM) on firm value in manufacturing companies listed on Indonesian Stock Exchange year 2010-2013. *Asian Journal of Accounting*, Vol. 3 No. 2, 2018 pp. 224-235.

Juwita, R. (2019). The Effect of Corporate Governance and Family Ownership on Firm Value. *Review of Integrative Business and Economics Research*, Vol. 8, Supplementary Issue 1.

Kurniasih, L. S. (2017). Earnings management, corporate governance and Tax Avoidance: The case in Indonesia. *Journal of Finance and Banking Review*, 2(4), 28–35. <https://doi.org/10.1166/asl.2016.8147>.

Marjohan, M. (2021). The Influence of Risk Management and Good Corporate Governance (GCG) on Company Performance With Leverage as a Moderating Variable in Consumer Goods Industrial Sector Companies Listed on the IDX for the 2015-2019 Period. *Jurnal Ilmiah Ilmu Administrasi Publik: Jurnal Pemikiran dan Penelitian Administrasi Publik*, Volume 11 Number 1, January – June 2021. Page 256-278.

Mathius, T. (2016). *Kualitas Audit dan Pengukurannya*. Bandung: Harvarindo .

Nabila, Eni Wuryani. (2021). pengaruh dari good corporate governance, ukuran perusahaan dan pengungkapan corporate social responsibility terhadap nilai perusahaan. *Jurnal Ilmu Komputer, Ekonomi dan Manajemen (JIKEM)*, Vol. 1 No. ,Year [2021] Page 74-87.

Obradovich, J. (2013). The Impact of Corporate Governance and Financial Leverage on the Value of American Firms. *International Research Journal of Finance and Economics*, ISSN 1450-2887 Issue 91 (2012).

Ramadhan Sukma Perdana, Raharja. (2014). Analisa Pengaruh corporate Governance Terhadap Nilai Perusahaan. Diponegoro Journal Of Accounting, Volume 3 Nomor 3 Tahun 2014, Halaman 1-13.

Rani, S. S. (2018). The effects of the corporate's characteristics on tax avoidance moderated by earnings management (Indonesian evidence). *Journal of Accounting, Finance and Auditing Studies*, 4(3), 149–169.

Setiadi, I. R. (2017). Board Independence , Environmental Disclosure , and Firm Value. *Review of Integrative Business and Economics Research*, 6(4), 409–417.

Suranto, V. H. (2017). pengaruh struktur modal dan kinerja keuangan terhadap nilai perusahaan Perbankan. *Jurnal EMBA*, Vol.5 No.2 Juni 2017, Hal. 1031 - 104.

- Syura, A. (2020). Influencers to Firm Value: Does Tax Avoidance Plays a Mediating Role. *JURNAL ASET (AKUNTANSI RISET)*, 12 (2), 2020, 265-277.
- Widyanto, C. R. (2019). The influence of tax aggressiveness as an intervening variable on the relationship between managerial ownership and firm value. *International Journal of Recent Technology and Engineering*, 7(6), 965–971.
- Widyanto, C. R. (2019). The influence of tax aggressiveness as an intervening variable on the relationship between managerial ownership and firm value. *International Journal of Recent Technology and Engineering*, 7(6), 965–971.
- Yee, C. S. (2018). Tax Avoidance, Corporate Governance and Firm Value in The Digital Era. *Journal of Accounting and Investment*, 19(2). <https://doi.org/10.18196/jai.190299>.
- Zaher Abdel Fattah. (2020). Impact of Financial Leverage, Size and Assets Structure on Firm Value: Evidence from Industrial Sector, Jordan. *International Business Research*, Vol. 13, No. 1; 2020.