

DAFTAR PUSTAKA

- Amalia, D., & Ferdiansyah, S. (2019). Do Political Connection, Executive Character, and Audit Quality Affect the Tax Avoidance Practice? Evidence in Indonesia. *Proceedings of the 1st International Conference on Applied Economics and Social Science*, 377. <https://doi.org/10.2991/ICAESS-19.2019.5>
- Anam, H., & Liyanto, L. W. (2019). Proporsi Komisaris Independen, Dewan Komisaris, Kompetensi Komite Audit, Frekuensi Rapat Komite Audit terhadap Konservatisme Akuntansi. *Jurnal GeoEkonomi*, 10(1), 130–149. <https://doi.org/10.36277/geoekonomi.v10i1.53>
- Annisa, N. A., & Kurniasih, L. (2012). Pengaruh Corporate Governance terhadap Tax Avoidance. *Jurnal Akuntansi dan Auditing*, 8(2), 123–136. <https://doi.org/10.14710/JAA.8.2.123-136>
- Asroni, R., & Yuyetta, E. N. A. (2019). Analisis Pengaruh Tata Kelola Perusahaan dan Karakteristik Direktur Utama terhadap Tindakan Pajak Agresif di Indonesia. *Diponegoro Journal of Accounting*, 8(2), 1–10.
- Bagian Humas dan Protokol. (2020). *Siaran Pers Nomor PR-22/S.MBU.33/4/2020 Tentang Erick Thohir Kurangi Jumlah Anak Usaha BUMN*, Jakarta: Kementerian BUMN
- Bradshaw, M., Liao, G., & Ma, M. (2019). Agency Costs and Tax Planning when the Government is a Major Shareholder. *Journal of Accounting and Economics*, 67(2–3), 255–277. <https://doi.org/10.1016/j.jacceco.2018.10.002>
- Choi, J., & Park, H. (2022). Tax Avoidance, Tax Risk, and Corporate Governance: Evidence from Korea. *Sustainability Switzerland*, 14(1), 469. <https://doi.org/10.3390/SU14010469>
- Dang, V. C. & Nguyen, Q. K. (2022). Audit Committee Characteristics and Tax Avoidance: Evidence from an Emerging Economy. *Cogent Economics & Finance*, 10(1), 1-15. <https://doi.org/10.1080/23322039.2021.2023263>
- Darma, R., Tjahjadi, Y. D. J., Mulyani, S. D. (2018). Pengaruh Manajemen Laba, Good Corporate Governance, dan Risiko Perusahaan terhadap Tax Avoidance. *Jurnal Magister Akuntansi Trisakti*, 5(2), 137–164. <https://doi.org/10.25105/JMAT.V5I2.5071>
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review, *The Academy of Management Review*, 14(1), 57–74.
- Gaaya, S., Lakhali, N., & Lakhali, F. (2017). Does Family Ownership Reduce Corporate Tax Avoidance? The Moderating Effect of Audit Quality. *Managerial Auditing Journal*, 32(7), 731–744. <https://doi.org/10.1108/MAJ-02-2017-1530>
- Gul, F. A., Khedmati, M., & Shams, S. M. M. (2020). Managerial Acquisitiveness

- and Corporate Tax Avoidance. *Pacific Basin Finance Journal*, 64, 1-27. <https://doi.org/10.1016/j.pacfin.2018.08.010>
- Ha, N. T. T., & Phan, G. Q. (2017). The Relationship between State Ownership and Tax Avoidance Level: Empirical Evidence from Vietnamese Firms. *Journal of Asian Business Strategy*, 7(1), 1–12. <https://doi.org/http://dx.doi.org/10.18488/journal.1006/2017.7.1/1006.1.1.12>
- Hafiyyan. (2021). *Begini Kronologis Sengketa Pajak PGN (PGAS) dan DJP sejak 2012*. *Bisnis.com*. Diakses 12 Maret 2022, dari <https://market.bisnis.com/read/20210105/192/1338786/begini-kronologis-sengketa-pajak-pgn-pgas-dan-djp-sejak-2012>
- Hasbi, M. Z., & Fitriyanto, N. (2021). Pengaruh Kualitas Audit dan Komite Audit terhadap Perilaku Penghindaran Pajak. *MAKSIMUM*, 11(1), 58–66. <https://doi.org/10.26714/mki.11.1.2021.%p>
- Hilling, A., Lundtofte, F., Sandell, N., Sonnerfeldt, A., & Vilhelmsson, A. (2021). Tax Avoidance and State Ownership — The Case of Sweden. *Economics Letters*, 208, hlm 1-4. <https://doi.org/10.1016/J.ECONLET.2021.110063>
- Hsu, P. H., Moore, J. A., & Neubaum, D. O. (2018). Tax Avoidance, Financial Experts on the Audit Committee, and Business Strategy. *Journal of Business Finance and Accounting*, 45(9–10), 1293–1321. <https://doi.org/10.1111/JBFA.12352>
- Jati, A. W., Ulum, I., & Utomo, C. (2019). Tax Avoidance, Corporate Governance dan Kinerja Keuangan Perusahaan yang Terdaftar dalam Jakarta Islamic Indeks. *Jurnal Reviu Akuntansi dan Keuangan*, 9(2), 214–225. <https://doi.org/10.22219/jrak.v9i2.57>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs, and Ownership Structure. *Journal of Financial Economics*, 3(4), 305–360. https://doi.org/10.1007/978-94-009-9257-3_8
- Jihene, F., & Moez, D. (2019). The Moderating Effect of Audit Quality on CEO Compensation and Tax Avoidance: Evidence from Tunisian Context. *International Journal of Economics and Financial Issues*, 9(1), 131–139. <https://doi.org/10.32479/ijefi.7355>
- Jusman, J. & Nosita, F. (2020). Pengaruh Corporate Governance, Capital Intensity dan Profitabilitas Terhadap Tax Avoidance pada Sektor Pertambangan. *Jurnal Ilmiah Universitas Batanghari Jambi*, 20(2), 697–704. <https://doi.org/10.33087/JIUBJ.V20I2.997>
- Kovermann, J., & Velte, P. (2019). The Impact of Corporate Governance on Corporate Tax Avoidance—A Literature Review. *Journal of International Accounting, Auditing and Taxation*, 36, 1–67. <https://doi.org/10.1016/J.INTACCAUDTAX.2019.100270>
- Lawati, H. A., & Hussainey, K. (2021). Do Overlapped Audit Committee Directors Affect Tax Avoidance?. *Journal of Risk and Financial Management*, 14(10), 487. <https://doi.org/10.3390/JRFM14100487>

- Lestari, N., & Nedy, S. (2019). The Effect of Audit Quality on Tax Avoidance. *Proceedings of the 2nd International Conference on Applied Science and Technology Social Sciences Track*, 354. <https://doi.org/10.2991/ICASTSS-19.2019.69>
- Lestari, N., & Ningrum, S. (2018). Pengaruh Manajemen Laba dan Tax Avoidance terhadap Nilai Perusahaan dengan Kualitas Audit sebagai Variabel Moderasi. *Journal of Applied Accounting and Taxation*, 3(1), 99–109. <https://doi.org/10.5281/zenodo.1305187>
- Maestrini, V., Luzzini, D., Caniato, F., & Ronchi, S. (2018). Effects of Monitoring and Incentives on Supplier Performance: An Agency Theory Perspective. *International Journal of Production Economics*, 203, 322–332. <https://doi.org/10.1016/J.IJPE.2018.07.008>
- Mardiatmoko, G. (2020). Pentingnya Uji Asumsi Klasik pada Analisis Regresi Linier Berganda (Studi Kasus Penyusunan Persamaan Allometrik Kenari Muda [*Canarium Indicum L.*]). *BAREKENG: Jurnal Ilmu Matematika dan Terapan*, 14(3), 333–342. <https://doi.org/10.30598/BAREKENGVOL14ISS3PP333-342>
- Marfiana, A., & Andriyanto, T. (2021). Pengaruh Struktur Kepemilikan Perusahaan Terhadap Tax Avoidance di Indonesia dengan Corporate Governance sebagai Variabel Moderasi. *Jurnal Pajak dan Keuangan Negara*, 3(1), 178–196. <https://doi.org/10.31092/jpkn.v3i1.1226>
- Narsa, N. P. D. R. H. (2022). *Kecenderungan Perusahaan Melakukan Penghindaran Pajak: Berpengaruhkah terhadap Keterbacaan Laporan Keuangan yang Rendah?*. UNAIR News. Diakses 29 Agustus 2022, dari <https://news.unair.ac.id/2022/01/28/kecenderungan-perusahaan-melakukan-penghindaran-pajak-berpengaruhkah-terhadap-keterbacaan-laporan-keuangan-yang-rendah/?lang=id>
- Pangastuti, T. (2021, November 8). *Sri Mulyani: Kontribusi BUMN ke Penerimaan Pajak Capai Rp 1.709,8 Triliun*. Berita Satu. <https://www.beritasatu.com/ekonomi/851231/sri-mulyani-kontribusi-bumn-ke-penerimaan-pajak-capai-rp-17098-triliun>
- Permata, A. D., Nurlaela, S., & Wahyuningsih, E. M. (2018). Pengaruh Size, Age, Profitability, Leverage dan Sales Growth Terhadap Tax Avoidance. *Jurnal Akuntansi dan Pajak*, 19(1), 10. <https://doi.org/10.29040/jap.v19i1.171>
- Pohan, C. A. (2013). *Manajemen Perpajakan*, Jakarta: Gramedia Pustaka Utama.
- Prasetyo, A. (2021a). *Begini Awal Mula Sengketa Pajak PGN dan DJP*. Hukumonline.com. Diakses 12 September 2022, dari <https://www.hukumonline.com/berita/a/begini-awal-mula-sengketa-pajak-pgn-dan-djp-lt5ff43d1f744f7>
- Prasetyo, A. (2021b). *Surat ke BEI Ungkap Kronologis Sengketa Pajak PGN vs DJP senilai Rp6,88 Triliun*. Hukumonline.com. Diakses 12 September 2022, dari

<https://www.hukumonline.com/berita/a/surat-ke-bei-ungkap-kronologis-sengketa-pajak-pgn-vs-djp-senilai-rp6-88-triliun-lt5ff5443a37bdb>

- Purbowati, R. (2021). Pengaruh Good Corporate Governance terhadap Tax Avoidance. *Jurnal Riset Akuntansi & Keuangan Dewantara*, 4(1), 61–76.
- Purnomo, H., & Eriandani, R. (2022). Pengaruh Efektivitas Komite Audit dan Penghindaran Pajak: Peran Moderasi Kualitas Audit. *E-Jurnal Akuntansi*, 32(7), 1743–1756. <https://ojs.unud.ac.id/index.php/akuntansi/article/view/88619>
- Puspitasari, S., & Muktiyanto, A. (2018). Earnings Management, Effective Tax Rate (ETR) and Book-Tax Gap (BTG). *Accounting and Finance Review*, 3(1), 33–43. www.gatrenterprise.com/GATRJournals/index.html
- Riguen, R., Salhi, B., & Jarboui, A. (2020). Do Women in Board Represent Less Corporate Tax Avoidance? A Moderation Analysis. *International Journal of Sociology and Social Policy*, 40(1–2), 114–132. <https://doi.org/10.1108/IJSSP-10-2019-0211/FULL/XML>.
- Rizqia, A., & Lastiati, A. (2021). Audit Quality and Tax Avoidance: The Role of Independent Commissioners and Audit Committee's Financial Expertise. *Journal of Accounting Auditing and Business*, 4(1), 14–31. <https://doi.org/10.24198/JAAB.V4I1.29642>
- Robinson, J. R., Xue, Y., & Zhang, M. H. (2012). Tax Planning and Financial Expertise in the Audit Committee. *SSRN Electronic Journal*. <https://doi.org/10.2139/SSRN.2146003>
- Rodhi, N. N. (2022). *Metodologi Penelitian*, Bandung: Media Sains Indonesia.
- Salehi, M., Tarighi, H., & Shahri, T. A. (2020). The Effect of Auditor Characteristics on Tax Avoidance of Iranian Companies. *Journal of Asian Business and Economic Studies*, 27(2), 119–134. <https://doi.org/10.1108/JABES-11-2018-0100>
- Salhi, B., Riguen, R., Kachouri, M., & Jarboui, A. (2020). The Mediating Role of Corporate Social Responsibility on the Relationship between Governance and Tax Avoidance: UK Common Law versus French Civil Law. *Social Responsibility Journal*, 16(8), 1149–1168. <https://doi.org/10.1108/SRJ-04-2019-0125>
- Salihu, I. A., Obid, S. N. S., & Anuar, H. A. (2014). Government Ownership and Corporate Tax Avoidance: Empirical Evidence from Malaysia. *Proceedings Book of the International Conference of Emerging Trends in Scientific of Malaysia*.
- Santoso, Y. I. (2021). Dalam 1 Dekade Penerimaan Pajak dari BUMN Capai Rp 1.518,7 triliun. [Kontan.co.id](https://nasional.kontan.co.id/news/dalam-1-dekade-penerimaan-pajak-dari-bumn-capai-rp-15187-triliun). Diakses 22 Agustus 2022, dari <https://nasional.kontan.co.id/news/dalam-1-dekade-penerimaan-pajak-dari-bumn-capai-rp-15187-triliun>
- Schneider, F., Kirchler, E., & Maciejovsky, B. (2001). Tax Avoidance, Tax

- Evasion, and Tax Flight: Do Legal Differences Matter?. *Working Paper Department of Economics of Johannes Kepler University of Linz*, 0104. <http://hdl.handle.net/10419/73290>
- Septiadi, I., Robiansyah, A., & Suranta, E. (2017). Pengaruh Manajemen Laba, Corporate Governance, dan Corporate Social Responsibility terhadap Tax Avoidance (Studi Empiris pada Perusahaan Sektor Pertambangan dan Pertanian yang Listing di BEI 2013-2015). *Journal of Applied Managerial Accounting*, 1(2), 46–65.
- Septiya, L., & Novita, S. (2018). The Impact of Ownership Structure, Independent Commissioners, Audit Committees, and Audit Quality on Tax Avoidance - An Empirical Study of Non-Financial Firms Listed on the Indonesia Stock Exchange from 2013-2016. *Proceedings of the Journal of Contemporary Accounting and Economics Symposium*. <https://doi.org/10.5220/0007017605150521>
- Setiawan, D. A. (2020). *Ini Realisasi Pajak 2019 per Sektor Usaha, Manufaktur Terkontraksi*. DDTC News. Diakses 24 Agustus 2022, dari <https://news.ddtc.co.id/ini-realisasi-pajak-2019-per-sektor-usaha-manufaktur-terkontraksi-18317>
- Sinaga, E. A., & Rachmawati, S. (2018). Besaran Fee Audit pada Perusahaan yang Terdaftar di Bursa Efek Indonesia. *Media Riset Akuntansi, Auditing & Informasi*, 18(1), 19–34. <https://doi.org/10.25105/mraai.v18i1.2577>.
- Sinambela, L. P. (2014). *Metodologi Penelitian Kuantitatif; Untuk Bidang Ilmu Administrasi, Kebijakan Public, Ekonomi, Sosiologi, Komunikasi dan Ilmu Sosial Lainnya* (I), Yogyakarta: Graha Ilmu.
- Srihardianti, M., & Prahutama, A. (2016). Metode Regresi Data Panel untuk Peramalan Konsumsi Energi di Indonesia. *Jurnal Gaussian*, 5(3), 475–485.
- Sugianto, D. (2019). *Mengenal soal Penghindaran Pajak yang Dituduhkan ke Adaro*. DetikFinance. Diakses 21 Agustus 2022, dari <https://finance.detik.com/berita-ekonomi-bisnis/d-4612708/mengenal-soal-penghindaran-pajak-yang-dituduhkan-ke-adaro>
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif dan R&D* (19th ed.), Bandung: Penerbit Alfabeta.
- Tresnawati, R., & Indriani, N. P. (2021). The Effect of Good Corporate Governance on Tax Avoidance in Mining Corporate Listed on the IDX for the Period 2013-2017. *Turkish Journal of Computer and Mathematics Education*, 12(11), 1240–1243.
- Vizandra, E. P., & Mustikasari, E. (2021). Institutional Ownership and Tax Avoidance: Comparative Study in BUMN (Badan Usaha Milik Negara) and Private Companies. *Jurnal Riset Akuntansi dan Bisnis Airlangga*, 6(2), 1051–1071. <https://doi.org/10.20473/jraba.v6i2.130>
- Wang, W., Wang, H., & Wu, J. (2021). Mixed Ownership Reform and Corporate Tax Avoidance: Evidence of Chinese Listed Firms. *Pacific Basin Finance*

Journal, 69, 1-58. <https://doi.org/10.1016/J.PACFIN.2021.101648>

Wibowo, N. J. H. (2021). Transfer Pricing Pada Adaro Energy: Pendekatan Analisis Fungsional. *Jurnal Akuntansi Kontemporer*, 13(1), 1–11. <https://doi.org/10.33508/jako.v13i1.2591>

Wildan, M. (2021). *UU HPP Dapat Cegah Penghindaran Pajak Lewat Transaksi Artifisial*. DDTC News. Diakses 23 Maret 2022, dari <https://news.ddtc.co.id/uu-hpp-dapat-cegah-penghindaran-pajak-lewat-transaksi-artifisial-34858>

Yovanda. (2019). *Gelombang Penghindaran Pajak dalam Pusaran Batu Bara*. Katadata.co.id. Diakses 29 Agustus 2022, dari <https://katadata.co.id/yuliawati/indepth/5e9a554f7b34d/gelombang-penghindaran-pajak-dalam-pusaran-batu-bara>

Zhang, C., Rasiah, R., & Cheong, K. C. (2019). *Governing Corporate Tax Management: The Role of State Ownership, Institutions and Markets in China*, Singapura: Palgrave Macmillan.

Zhang, H., Jian, M., & Li, W. (2013). How does state ownership affect tax avoidance? Evidence from China, *Working Paper School of Accountancy of Singapore Management University*, 13-18.

Ziliwu, D. B., Surbakti, L. P., & Mashuri, A. A. S. (2021). Pengaruh Karakteristik Komite Audit terhadap Penghindaran Pajak dengan Kualitas Audit Eksternal sebagai Variabel Moderasi. *EQUITY*, 24(1), 101–122. <https://doi.org/10.34209/EQU.V24I1.2258>

_____. *Peraturan Kementerian Keuangan No. 252/PMK.011/2012 tentang Gas Bumi yang Termasuk dalam Jenis Barang yang Tidak Dikenai Pajak Pertambahan Nilai*. (2012).

_____. *Peraturan Otoritas Jasa Keuangan No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kinerja Komite Audit*. (2015). [https://www.ojk.go.id/id/kanal/pasar-modal/regulasi/peraturan-ojk/Documents/Pages/POJK-Nomor-55.POJK.04.2015/SALINAN-POJK-55.Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.pdf](https://www.ojk.go.id/id/kanal/pasar-modal/regulasi/peraturan-ojk/Documents/Pages/POJK-Nomor-55.POJK.04.2015/SALINAN-POJK-55.Pembentukan%20dan%20Pedoman%20Pelaksanaan%20Kerja%20Komite%20Audit.pdf)