

DAFTAR PUSTAKA

- Dwiharyadi, A. (2017). Pengaruh Keahlian Akuntansi dan Keuangan Komite Audit dan Dewan Komisaris Terhadap Manajemen Laba. *Jurnal Akuntansi dan Keuangan Indonesia*, 14(1), 75-93.
- Ettredge, M., Li, C., & Sun, L. (2006). The Impact of Internal Control Quality on Audit Delay in the SOX Era. *Auditing : A Journal of Practice & Theory*, 25(2), 1-36.
- Frank, M. M., Lynch, L. J., & Rego, S. O. (2009). Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting. *Accounting Review*, 84(2), 1-47.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: BP Universitas Diponegoro.
- Goh, B. W., Lim, C. Y., Shevlin, T., & Zang, Y. (2013). Tax Aggressiveness and Auditor Resignation. *Korean Accounting Association Annual Meeting*, 1-64.
- Guenther, D. A., Matsunaga, S. R., & Williams, B. M. (2013). *Tax Avoidance, Tax Aggressiveness, Tax Risk dan Firm Risk*. Eugene: University of Oregon.
- Hadi, J., & Mangoting, Y. (2014). Pengaruh Struktur Kepemilikan dan Karakteristik Dewan terhadap Agresivitas Pajak. *Tax & Accounting Review*, 4(2), 1-10.
- Haryono, S. A., Fitriany, & Fatima, E. (2017). Pengaruh Struktur Modal dan Struktur Kepemilikan Terhadap Kinerja Perusahaan. *Jurnal Akuntansi dan Keuangan Indonesia*, 14(2), 119 - 141.
- Herusetya, A. (2017). Earnings Benchmarks and Timeliness of Audit Reports : Corporate Governance Mechanism as Moderating Variable. *3rd Accounting & Business Conference* (pp. 627-640). Parahyangan International.
- Hidayah, N., & Widyawati, D. (2016). Pengaruh Profitabilitas, Leverage, dan Kebijakan Dividen Terhadap Nilai Perusahaan Food and Beverages. *Jurnal Ilmu dan Riset Akuntansi*, 5(9), 1-19.
- 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.

- Juanita, G., & Satwiko, R. (2012). Pengaruh Ukuran Kantor Akuntan Publik, Kepemilikan, Laba Rugi, Profitabilitas dan Solvabilitas Terhadap Audit Report Lag. *Jurnal Bisnis dan Akuntansi*, 14(1), 31-40.
- Kamila, P. A. (2014). Analisis Hubungan Agresivitas Pelaporan Keuangan dan Agresivitas Pajak. *Finance and Banking Journal*, 16(2), 228-245.
- Kanagaretnam, K., Lee, J., Lim, C. Y., & Lobo, G. J. (2015). Relation between Auditor Quality and Corporate Tax Aggressiveness : Implications of Cross-Country Institutional Differences. *School of Accountancy Research Paper*, 4(1), 1-56.
- Kim, J.-B., Li, Y., & Zhang, L. (2011). Corporate Tax Avoidance and Stock Price Crash Risk : Firm-level Analysis. *Journal of Financial Economics*, 100, 639-662.
- Kusumawati, S. M., & Hermawan, A. A. (2013). The Influence of Board of Commisioner and Audit Committee Effectiveness, Ownership Structure, Bank Monitoring, and Firm Life Cycle on Accounting Fraud. *Jurnal Akuntansi dan Keuangan Indonesia*, 10(1), 20-39.
- Mitra, S., Song, H., & Yang, J. S. (2015). The Effect of Auditing Standard No. 5 on Audit Report Lags. *Accounting Horizons*, 29(3), 507-527.
- Naiker, V., Sharma, D. S., & Sharma, V. D. (2013). Do Former Audit Firm Partners on Audit Committees Procure Greater Nonaudit Services from the Auditor? *The Accounting Review*, 297-326.
- Probohudono, A. N., Perwitasari, D., & Putra, R. P. (2016). Faktor - Faktor yang Memengaruhi Remunerasi Direksi : Studi Komparasi Perusahaan di Australia, Singapura, Indonesia, dan Malaysia. *Jurnal Akuntansi dan Keuangan Indonesia*, 13(1), 52 - 69.
- Purwanti, N. (2014). Pengaruh Penghindaran Pajak Terhadap Biaya Hutang Pasca Perubahan Tarif Pajak Badan pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Jurnal Akuntansi Indonesia*, 3(2), 113-128.
- Rego, S. O., & Wilson, R. (2012). Equity Risk Incentives and Corporate Tax Aggressiveness. *Journal of Accounting Research*, 50(3), 775-810.
- Sandy, S., & Lukviarman, N. (2015). Pengaruh Corporate Governance terhadap Tax Avoidance : Studi Empiris pada Perusahaan Manufaktur. *Jurnal Akuntansi dan Auditing Indonesia*, 19(2), 85-98.
- Sianggono, A., & Mustamu, R. H. (2018). Penerapan Prinsip - Prinsip Good Corporate Governance pada Perusahaan Keluarga dalam Industri Mebel. *AGORA*, 6(1), 1-6.

Utama, S., Utama, C. A., & Yuniasih, R. (2010). Related Party Transaction - Efficient or Abusive : Indonesia Evidence. *Asia Pacific Journal of Accounting and Finance*, 1(1), 77-102.

