

REFERENCES

- Alduneibat, K, Altawalbeh, M, Hashem, F. (2017). The Impact of Tax Planning in Industrial Public Joint Stock Companies upon the Performance of the Industrial Companies Listed in the Amman Stock Exchange. *Accounting and Finance Research*, 6(2), doi:10.5430/afr.v6n2p12
- Alfina, I, Nurlaela, S, Wijayanti, A. (2018). The Influence of Profitability, Leverage, Independent Commissioner, and Company Size to Tax Avoidance, *The 2nd International Conference on Technology, Education, and Social Science 2018*.
- Anouar, D, Houria, Z. (2017). The Determinants of Tax Avoidance within Corporate Groups: Evidence from Moroccan Groups. *International Journal of Economics, Finance, and Management Science*, 5(1), 57-65, doi: 10.11648/j.ijefm.20170501.15
- Ariyanti, F. (2016). *2000 Perusahaan Asing Gelapkan Pajak Selama 10 Tahun*, retrieved from www.liputan6.com
- Association of International Certified Professional Accountants (AICPA). (2007). *Guiding Principles of Good Tax Policy: A Framework for Evaluating Tax Proposals*.
- Astuti, T, Aryani, A. (2016). Tren Penghindaran Pajak Perusahaan Manufaktur di Indonesia yang Terdaftar di BEI Tahun 2001-2004. *Jurnal Akuntansi*, 20(3), 375-388
- Barford, V, Holt, G. (2013, 21 May). *Google, Amazon, Starbucks: The Rise of 'Tax Shaming'*, retrieved from: www.bbc.com
- Belz, T, Hagen, D, Steffens, C. (2019). Taxes and Firm Size: Political Cost or Political Power?. *Journal of Accounting Literature*, 42, 1-28
- Brooks, C. (2008). *Introductory Economics for Finance 2nd Edition*. New York: Cambridge University Press
- Christian, A. (2017). Distinguishing Tax Avoidance and Evasion: Why and How. *Journal of Tax Administration*, 3(2), 5-21
- Dewinta, I, Setiawan, P. (2016). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Profitabilitas, Leverage, dan Pertumbuhan Penjualan terhadap Tax Avoidance. *E-Jurnal Akuntansi Udayana*, 14(3), 1584-1613

- Ghebhart, M. (2017). Measuring Corporate Tax Avoidance – An Analysis of Different Measures. *Junior Management Science*, 3, 43-60, doi: 10.5282/jums/v2i2pp43-60
- Gibson, C. (2011). Financial Reporting & Analysis Using Financial Accounting Information 12th edition. Mason: South-Western Cengage Learning
- Ha, N, Quyen, P. (2017). The Relationship between State Ownership and Tax Avoidance Level: Empirical Evidence from Vietnamese Firms. *Journal of Asian Business Strategy*, 7(1), 1-12, doi: 10.18488/journal.1006/2017.7.1/1006.1.1.12
- Hinton, P, McMurray, I, Brownlow, C. (2014). SPSS Explained 2nd Edition. New York: Routledge
- Indonesian Market and Financial Institution Supervisory Agency. (1997). Keputusan Ketua Badan Pengawas Pasar Modal Nomor KEP-11/PM/1997, *Peraturan Nomor IX.C.7*
- Kim, J, Im, C. (2017). The Study on The Effect and Determinants of Small- and Medium-Sized Entities Conducting Tax Avoidance. *The Journal of Applied Business Research*, 33(2) 375-390, doi:10.19030/jabr.v33i2.9911
- Khelif, H, Achek, I. (2014). The Determinants of Tax Evasion: A Literature Review. *International Journal of Law and Management*, 57(5), 486-497, doi: 10.1108/IJLMA-03-2014-0027
- Kurniawan, M, Nuryanah, S. (2017). The Effect of Corporate Tax Avoidance on the Level of Corporate Cash Holdings: Evidence from Indonesian Public Listed Companies. *Australasian Accounting, Business, and Finance Journal*, 11(4), 38-52, doi: 10.14453/aabfj.v11i4.4
- Landau, S, Everitt, B. (2004). A Handbook of Statistical Analyses using SPSS. Florida: Chapman & Hall
- Lee, B, Dobiysanski, A, Minton, S. (2015). Theories and Empirical Proxies for Corporate Tax Avoidance, *The Journal of Applied Business and Economics*, 17(3), 21-34
- Mgammal, M, Ismail, K. (2015). Corporate Tax Planning Activities: Overview of Concepts, Theories, Restrictions, Motivations, and Approaches. *Mediterranean Journal of Social Sciences*, 6(6), doi:10.5901/mjss.2015.v6n6s4p350
- Moyo, V, Wolmarans, H, Brummer, L. (2013). Trade-off or Pecking Order: Evidence from South African Manufacturing, Mining, and Retail Firms.

International Business & Economics Research Journal, 12(8), 927-944, doi: 10.19030/iber.v12i8.7989

- Nengzih. (2018). Determinants of Corporate Tax Avoidance: Survey on Indonesia's Public Listed Company. *International Journal of Economics, Business, and Management Research*, 2(2), retrieved from: www.ijebmr.com
- Obafemi, F. (2014). An Empirical Study of Tax Evasion and Tax Avoidance: A Critical Issue in Nigeria Economic Development. *Journal of Economics and Sustainable Development*, 5(18)
- Oktaviyani, R, Munandar, (2017). A. Effect of Solvency, Sales Growth, and Institutional Ownership on Tax Avoidance with Profitability as Moderating Variables in Indonesian Property and Real Estate Companies. *Binus Business Review*, 8(3), 183-188, doi: 10.21512/bbr.v8i3.3622
- Panda, B, Leepsa, N. (2017). Agency Theory: Review of Theory and Evidence on Problems and Perspectives. *Indian Journal of Corporate Governance*, 10(1), 74-95, doi: 10.1177/0974686217701467
- Republik Indonesia. (2015). Peraturan Pemerintah Republik Indonesia Nomor 56 Tahun 2015 tentang Perubahan atas Peraturan Pemerintah Nomor 77 Tahun 2013 tentang Penurunan Tarif Pajak Penghasilan Bagi Wajib Pajak Badan dalam Negeri yang Berbentuk Perseroan Terbuka, *Tambahan Lembaran Negara Republik Indonesia Nomor 5725*
- Republik Indonesia. (2007). Undang-Undang Republik Indonesia Nomor 28 Tahun 2007 tentang Perubahan Ketiga atas Undang-Undang Nomor 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan, *Lembaran Negara Republik Indonsia Tahun 2007 Nomor 85*
- Republik Indonesia. (2008). Undang-Undang Republik Indonesia Nomor 36 Tahun 2008 tentang Perubahan Keempat atas Undang-Undang Nomor 7 Tahun 1983 tentang Pajak Penghasilan, *Lembaran Negara Republik Indonesia Tahun 2008 Nomor 133*
- Salihu, I, Obid, S, Annuar, H. (2013). Measures of Corporate Tax Avoidance: Empirical Evidence from an Emerging Economy. *International Journal of Business and Society*, 14(3), 412-427
- Sari, D, Utama, S, Rossieta, H. (2017). Tax Avoidance, Related Party Transactions, Corporate Governance, and the Corporate Cash Dividend Policy. *Journal of Indonesian Economy and Business*, 32(3), 190-208

Tiaras, I, Wijaya, H. (2015). Pengaruh Likuiditas, Leverage, Manajemen Laba, Komisaris Independen, dan Ukuran Perusahaan terhadap Agresivitas Pajak. *Jurnal Akuntansi*, 19(3), 380-397.

Turyatini. (2017). The Analysis of Tax Avoidance Determinant on the Property and Real Estate Companies. *Jurnal Dinamika Akuntansi*, 9(2), 143-153, doi: 10.15294/jda.v9i2.10385

Weiss, N. (2012). Introductory Statistics 9th Edition. Boston: Pearson Education Inc.

