

DAFTAR PUSTAKA

- Agnes Cheng, C. S., Huang, H. H., Li, Y., & Stanfield, J. (2012). The effect of hedge fund activism on corporate tax avoidance. *Accounting Review*, 87(5), 1493–1526. <https://doi.org/10.2308/accr-50195>
- Ahyar, H., Maret, U. S., Andriani, H., Sukmana, D. J., Mada, U. G., Hardani, S.Pd., M. S., Nur Hikmatul Auliya, G. C. B., Helmina Andriani, M. S., Fardani, R. A., Ustiawaty, J., Utami, E. F., Sukmana, D. J., & Istiqomah, R. R. (2020). *Buku Metode Penelitian Kualitatif & Kuantitatif* (Number March).
- Amalia & Gani, I. G. dan S. (2018). *Alat Analisis Data: Aplikasi Statistik untuk Penelitian Bidang Ekonomi dan Sosial* (bl 306).
- Ambarsari, D., & Pratomo, D. (2018). JURNAL ASET (AKUNTANSI RISET) Pengaruh Ukuran Dewan Komisaris, Gender Diversity Pada Dewan, Dan Kualitas Auditor Eksternal Terhadap Agresivitas Pajak. *Jurnal Aset (Akuntansi Riset)*, 10(2), 163–176.
- Ananto Firdaus, F., Nurlaela, S., & Masitoh, E. W. (2021). Institutional Ownership, Audit Quality, Gender Diversity and Political Connection to Tax Aggressiveness in Indonesia. *JURNAL AKSI (Akuntansi dan Sistem Informasi)*, 6(2), 91–100.
- Arora, T. S., & Gill, S. (2022). Impact of executive compensation on corporate tax aggressiveness: evidence from India. *Managerial Finance*, 48(6), 833–852. <https://doi.org/10.1108/MF-07-2021-0306>
- Artikel, I. (2022). *Pengaruh Capital Intensity Dan Kebijakan Hutang*. 3(1), 554–562.
- Asroni, R., Nur, E., & Yuyetta, 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.
- Assidi, S., & Hussainey, K. (2021). The effect of tax preparers on corporate tax aggressiveness: Evidence form the UK context. *International Journal of Finance and Economics*, 26(2), 2279–2288. <https://doi.org/10.1002/ijfe.1906>
- Badan Pemeriksa Keuangan Republik Indonesia. (2020). *Perubahan atas Undang-Undang Nomor 4 Tahun 2009 tentang Pertambangan Mineral dan Batubara*. www.bpk.go.id. <https://peraturan.bpk.go.id/Home/Details/138909/uu-no-3-tahun-2020>
- Basuki, A. T., & Prawoto, N. (2017). Analisis Regresi dalam Penelitian Ekonomi dan Bisnis. *PT Rajagrafindo Persada*, 1–239.

- Budan Pusat Statistik. (2022). *Produk Domestik Bruto*. www.bps.co.id.
<https://www.bps.go.id/subject/11/produk-domestik-bruto--lapangan-usaha-.html#subjekViewTab5>
- Bursa Efek Indonesia. (2017). *Bursa Efek Indonesia*. www.idx.co.id.
<https://idx.co.id/id>
- Cahyani, M. R., & Kiswara, E. (2019). Pengaruh Rasio Pajak Tangguhan, Keahlian Pajak, Dan Remunerasi Terhadap Penghindaran Pajak. *Diponegoro Journal of Accounting*, 8(4), 1–10.
- Chandrarin, G. (2017). *Metode Riset Akuntansi: Metode Riset Kuantitatif* (bl 222).
- Christopher W. Lim. (2015). *UC Irvine UC Irvine Electronic Theses and Dissertations UNIVERSITY OF CALIFORNIA*, 1982–2004.
- Cortellese, F. (2020). Gender board composition and tax aggressiveness in public listed companies Introduction and literature review. *Copenhagen Business School Law Research Paper*, 3(20), 20–27.
- Cortellese, F. (2022). Does the Gender Composition of the Board of Directors Have Any Effect on Tax Aggressiveness in Western Countries? *Economics and Sociology*, 15(1), 11–22. <https://doi.org/10.14254/2071-789X.2022/15-1/1>
- Devi, B., & Efendi, S. (2018a). Financial Derivatives in Corporate Tax Aggressiveness. *The Indonesian Journal of Accounting Research*, 21(2), 251–268. <https://doi.org/10.33312/ijar.360>
- Edi, & Suwiknyo. (2021). *Mayoritas Perusahaan Tambang Belum Transparan Soal Pajak*. www.ekonomi.bisnis.com.
<https://ekonomi.bisnis.com/read/20210802/259/1424816/mayoritas-perusahaan-tambang-belum-transparan-soal-pajak>
- Estralita Trisnawati, W. A. (2022). Pengaruh Derivatif Keuangan Dan Tax Avoidance Terhadap Pengungkapan Pajak Pada Perusahaan Manufaktur. *Jurnal Paradigma Akuntansi*, 4(1), 470.
<https://doi.org/10.24912/jpa.v4i1.17567>
- Farouq, M. (2018b). *Hukum Pajak Di Indonesia: Suatu Pengantar Ilmu Hukum Terapan Di Bidang Perpajakan* (bl 408).
- Fen, S., & Riswandari, E. (2019). Effect of Executive Compensation, Representatives of Female Cfo, Institutional Ownership and Company Sizes on Tax Agressivity Measures. *Eaj (Economics and Accounting Journal)*, 2(2), 104. <https://doi.org/10.32493/eaj.v2i2.y2019.p104-123>
- Fitri & Haryanti, Z. & N. (2020). *Metodologi Penelitian Pendidikan* (bl 296).

- Flamini, G., Vola, P., Songini, L., & Gnan, L. (2021). The determinants of tax aggressiveness in family firms: An investigation of Italian private family firms. *Sustainability (Switzerland)*, 13(14), 1–21. <https://doi.org/10.3390/su13147654>
- Francis, B. B., Sun, X., Weng, C.-H., & Wu, Q. (2022). Managerial ability and tax aggressiveness. *China Accounting and Finance Review*, 24(1), 53–75. <https://doi.org/10.1108/cafr-02-2022-0002>
- Halioui, K., Neifar, S., & Abdelaziz, F. Ben. (2016). Corporate governance, CEO compensation and tax aggressiveness: Evidence from American firms listed on the NASDAQ 100. *Review of Accounting and Finance*, 15(4), 445–462. <https://doi.org/10.1108/RAF-01-2015-0018>
- Hendrianto, A. J., Suropto, S., Effriyanti, E., & Hidayati, W. N. (2022). Pengaruh Sales growth, Capital intensity, Kompensasi Eksekutif, dan Kepemilikan Manajerial Terhadap Penghindaran Pajak. *Owner*, 6(3), 3188–3199. <https://doi.org/10.33395/owner.v6i3.1054>
- Herawati, N., Rahmawati, Bandi, B., & Setiawan, D. (2021). Family ownership and corporate tax aggressiveness: The moderating effect of independent commissioner. *Journal of Governance and Regulation*, 10(4), 84–92. <https://doi.org/10.22495/JGRV10I4ART7>
- Huang, W., Ying, T., & Shen, Y. (2018). Executive cash compensation and tax aggressiveness of Chinese firms. *Review of Quantitative Finance and Accounting*, 51(4), 1151–1180. <https://doi.org/10.1007/s11156-018-0700-2>
- Huang, X., Huang, J., Zhang, L., Zhu, Y., & Li, Y. (2014). A novel ER α -mediated reporter gene assay for screening estrogenic/antiestrogenic chemicals based on LLC-MK2 cells. In *Toxicology Mechanisms and Methods* (Vol 24, Number 9). <https://doi.org/10.3109/15376516.2014.945107>
- Husni, A. N., & Joko Wahyudi. (2022). Faktor-faktor yang Mempengaruhi Effective Tax Rate. *Kompak :Jurnal Ilmiah Komputerisasi Akuntansi*, 15(1), 255–268. <https://doi.org/10.51903/kompak.v15i1.649>
- Iswari, P., Sudaryono, E. A., & Widarjo, W. (2019). Political connection and tax aggressiveness: A study on the state-owned enterprises registered in Indonesia stock exchange. *Journal of International Studies*, 12(1), 79–92. <https://doi.org/10.14254/2071-8330.2019/12-1/5>
- Kementerian Keuangan RI Direktorat Jenderal Perbendaharaan. (2017). *Realisasi APBN per 31 Desember 2017*. [www.https://djp.kemenkeu.go.id/](https://djp.kemenkeu.go.id/). <https://djp.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/2893-realisisi-apbn-per-31-desember-2017.html>

- Kementerian Keuangan RI Direktorat Jenderal Perbendaharaan. (2018). *Realisasi APBN per 31 Desember 2018*. www.djpb.kemenkeu.go.id/. <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/3048-realisisi-apbn-per-31-desember-2018.html>
- Kementerian Keuangan RI Direktorat Jenderal Perbendaharaan. (2019). *Realisasi APBN per 31 Desember 2019*. <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/3155-realisisi-apbn-per-31-desember-2019.html>
- Kementerian Keuangan RI Direktorat Jenderal Perbendaharaan. (2020). *Realisasi APBN per 31 Desember 2020*. [www.djpb.kemenkeu.go.id/](https://djpb.kemenkeu.go.id/). <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/3671-realisisi-apbn-ta-2020.html>
- Kementerian Keuangan RI Direktorat Jenderal Perbendaharaan. (2021). *Realisasi APBN per 31 Desember 2021*. [www.djpb.kemenkeu.go.id/](https://djpb.kemenkeu.go.id/). <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/3924-realisisi-apbn-per-31-desember-2021.html>
- Kubick, T. R., & Lockhart, G. B. (2017). Overconfidence, CEO Awards, and Corporate Tax Aggressiveness. *Journal of Business Finance and Accounting*, 44(5–6), 728–754. <https://doi.org/10.1111/jbfa.12237>
- Kurnia, K., & Fajarwati, R. A. (2022). Effect of education level, income level, and tax policy on taxpayer compliance during the COVID-19 pandemic. *International journal of health sciences*, 6(May), 892–906. <https://doi.org/10.53730/ijhs.v6ns9.12336>
- Kurnia, K., Pratomo, D., & Handoko, T. (2019). the Effect of Ceo Compensation, Independen Director and Audit Quality on Tax Aggressiveness. *Accruals*, 3(1), 62–72. <https://doi.org/10.35310/accruals.v3i1.40>
- Kurnia, Pratomo, D., & Raharja, D. G. (2021). The Influence of Capital Intensity and Fiscal Loss Compensation on Tax Avoidance (Study of Food and Beverages Companies Listed on The Indonesia Stock Exchange from 2010-2015). *PalArch's Journal of Archaeology of Egypt or Egyptology*, 18(1), 813–823.
- Lanis, R., Richardson, G., & Taylor, G. (2017). Board of Director Gender and Corporate Tax Aggressiveness: An Empirical Analysis. *Journal of Business Ethics*, 144(3), 577–596. <https://doi.org/10.1007/s10551-015-2815-x>
- Lawal Lukman, Mamman Suleiman, Abdulmarooph O. Adisa, A. M. (2020). Institutional Ownership, Gender Board Diversification and Corporate Tax Aggressiveness: Evidence From Conglomerates Companies in Nigeria. *3rd CITN Annual International Academic Conference*, 617, 1–15.

- Liputan6.com. (2019). *Kejar Penghindaran Pajak, Sri Mulyani Dalami Rekam Jejak Adaro*. www.liputan6.com. <https://www.liputan6.com/bisnis/read/4007855/kejar-penghindaran-pajak-sri-mulyani-dalami-rekam-jejak-adaro>
- Lopo Martinez, A., Telles, H. S., & Chiachio, V. (2020). Corporate electoral donations and tax aggressiveness. *RAUSP Management Journal*, 55(3), 325–338. <https://doi.org/10.1108/RAUSP-01-2019-0012>
- Novianti, D. R., Praptiningsih, P., & Lastiningsih, N. (2019). Pengaruh Ukuran Perusahaan, Dewan Komisaris Dan Capital Intensity Terhadap Effective Tax Rate (Etr). *Equity*, 21(2), 116–128. <https://doi.org/10.34209/equ.v21i2.637>
- Nurfauzi, R., & Firmansyah, A. (2018). Managerial Ability, Management Compensation, Bankruptcy Risk, Tax Aggressiveness. *Media Riset Akuntansi, Auditing & Informasi*, 18(1), 75–100. <https://doi.org/10.25105/mraai.v18i1.2775>
- Nurhandono, F., & Amrie, F. (2017). Lindung Nilai , Financial Leverage ., *Media Riset Akuntansi, Auditing & Informasi*, 17(1), 31–52.
- Oktavia, O., & Martani, D. (2013). Tingkat Pengungkapan Dan Penggunaan Derivatif Keuangan Dalam Aktivitas Penghindaran Pajak. *Jurnal Akuntansi dan Keuangan Indonesia*, 10(2), 129–146. <https://doi.org/10.21002/jaki.2013.07>
- Pajak, A., & Perusahaan, R. (2022). *Agresivitas Pajak Ditinjau dari Risiko Perusahaan, Likuiditas, dan KAP Big Four*. 05(01).
- Pranata, I. P. A. A., Adhitanaya, K., Rizaldi, M. F., Winanda, G. B. E., Lestari, N. M. I. D., & Astuti, P. D. (2021). The effect of corporate social responsibility, firm size, and leverage on tax aggressiveness: An empirical evidence. *Universal Journal of Accounting and Finance*, 9(6), 1478–1486. <https://doi.org/10.13189/ujaf.2021.090624>
- Pratiwi, N., Dewi, R. R., & Wijayanti, A. (2022). The Influence of Corporate Governance , Gender Diversity , CSR On Tax Aggressiveness In Companies Listed On The IDX. *Jurnal Akuntansi dan Sistem Informasi*, 7(1), 9–18.
- PRAWIRA, I. F. A., & SANDRIA, J. (2021). The determinants of corporate tax aggressiveness. *Estudios de Economia Aplicada*, 39(4), 1–9. <https://doi.org/10.25115/eea.v39i4.4482>
- Putrawan, I. M. (2017). *Pengujian Hipotesis dalam Penelitian-Penelitian* (bl 206).
- Rahayu, S. K. (2020). *Perpajakan : Konsep, Sistem dan Implementasi* (bl 542).
- Ramadani, V., Hisrich, R. D., Anggadwita, G., & Alamanda, D. T. (2017). Gender

- and succession planning: opportunities for females to lead Indonesian family businesses. *International Journal of Gender and Entrepreneurship*, 9(3), 229–251. <https://doi.org/10.1108/IJGE-02-2017-0012>
- Ramadhani, W. S., Triyanto, D. N., & Kurnia, K. (2020). Pengaruh Hedging, Financial Lease dan Sales Growth terhadap Agresivitas Pajak. *Journal of Applied Accounting and Taxation*, 5(1), 107–116. <https://doi.org/10.30871/jaat.v5i1.1890>
- Richardson, G., & Lanis, T. R. (2016). Women on the Board of Directors and Corporate Tax Aggressiveness in Australia: An Empirical Analysis Grant Richardson Grantley Taylor Roman Lanis Article. *Emerald.Com*, 21(2), 167–194.
- Richardson, G., Taylor, G., & Lanis, R. (2016). Women on the board of directors and corporate tax aggressiveness in Australia An empirical analysis. *Accounting Research Journal*, 29(3), 313–331. <https://doi.org/10.1108/ARJ-09-2014-0079>
- Riswandari, E., & Bagaskara, K. (2020). Agresivitas Pajak Yang Dipengaruhi Oleh Kompensasi Eksekutif, Koneksi Politik, Pertumbuhan Penjualan, Leverage Dan Profitabilitas. *Jurnal Akuntansi*, 10(3), 261–274. <https://doi.org/10.33369/j.akuntansi.10.3.261-274>
- Sandra, A. (2022). Pengaruh Diversitas Gender Dalam Dewan Direksi, Dewan Komisaris, Dan Komite Audit, Serta Kepemilikan Manajerial Dan Kepemilikan Institusional Terhadap Agresivitas Pajak. *Journal of Applied Managerial Accounting*, 6(2), 187–203. <https://doi.org/10.30871/jama.v6i2.4244>
- Sari, E. L., Irawan, F., & Muhasan, I. (2022). Pengaruh Koneksi Politik, Dimensi CSR dan Board Diversity Terhadap Agresivitas Pajak. *Jurnal Riset Akuntansi dan Keuangan*, 10(2), 119–136. <https://doi.org/10.17509/jrak.v10i2.37641>
- Sri Utaminingsih, N., Kurniasih, D., Pramono Sari, M., & Rahardian Ary Helmina, M. (2022). The role of internal control in the relationship of board gender diversity, audit committee, and independent commissioner on tax aggressiveness. *Cogent Business and Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2122333>
- Sugiyarti, L. (2021). the Effect of Executive Compensation , Representation of Chief Financial Officer ' S Women , *Nominal: Barometer Riset Akuntansi dan Manajemen*, 10(2), 153–167.
- Sugiyono. (2019). *Metode Penelitian Pendidikan : Kuantitatif, Kualitatif Kombinasi, R dan D, dan Penelitian Pendidikan* (Edisi 2, bl 920).

- Suhana, D. F., & Kurnia. (2021). Pengaruh Konservatisme Akuntansi, Derivatif Keuangan, Kepemilikan Asing dan Kepemilikan Publik Terhadap Agresivitas Pajak. *Jurnal Komputer Terapan*, 7(1), 310–319.
- Sundari, E., & Nofryanti, N. (2019). Pengaruh Derivatif Keuangan Dan Financial Lease Terhadap Tax Avoidance. *Equilibrium: Jurnal Penelitian Pendidikan dan Ekonomi*, 16(02), 142–150. <https://doi.org/10.25134/equi.v16i02.2179>
- Supadmi, I. S. N. (2017). Pengaruh Ukuran KAO, Audit Fee, dan Audit Tenure pada Agresivitas Pajak. *E-Jurnal Akuntansi*, 2017(1), 1131–1159. <https://doi.org/https://doi.org/10.24843/EJA.2017.v21.i02.p10>
- Suwiknyo, E. (2021). *Mayoritas Perusahaan Tambang Belum Transparan Soal Pajak*. <https://ekonomi.bisnis.com/read/20210802/259/1424816/mayoritas-perusahaan-tambang-belum-transparan-soal-pajak>
- Suwiknyo Edi. (2021). *Mayoritas Perusahaan Tambang Belum Transparan Soal Pajak*.
- Suwiknyo Edi. (2022). *Mayoritas Perusahaan Tambang Belum Transparan Soal Pajak*. <https://ekonomi.bisnis.com/read/20210802/259/1424816/mayoritas-perusahaan-tambang-belum-transparan-soal-pajak>
- Suyadnya, I. G., & Supadmi, N. L. (2017). Pengaruh Ukuran KAP, Audit Fee, dan Audit Tenure pada Agresivitas Pajak. *E-Jurnal Akuntansi*, 2017(1), 1131–1159.
- Umi Narimawati; Jonathan Sarwono; Dadang Munandar; Marlina Budhiningtias Winanti. (2020). *Metode Penelitian dalam Implementasi Ragam Analisis* (bl 370).
- Vacca, A., Iazzi, A., Vrontis, D., & Fait, M. (2020). The role of gender diversity on tax aggressiveness and corporate social responsibility: Evidence from Italian listed companies. *Sustainability (Switzerland)*, 12(5). <https://doi.org/10.3390/su12052007>
- Walker, R. S. (2001). *By A DISSERTATION PRESENTED TO THE GRADUATE SCHOOL OF THE UNIVERSITY OF FLORIDA IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE DEGREE OF DOCTOR OF PHILOSOPHY.*
- Wardoyo, D. U., Aryanty, N., & Iswatini, N. (2021). Effect of Executive Compensations and Leverage on Tax Agresivitas (Study on Primary Sector of Jasica Listed on Indonesia Stock Exchange Period 2016-2020). *Jurnal Ilmu Pengetahuan Sosial*, 8(7), 2133–2143.
- Widnyana, I. W. (2018). *P e r p a j a k a n*.

- Wild & Sumbramanyam, J. . (2010). *Analisis Laporan Keuangan:Financial Statement Analysis Buku 2-10/E* (bl 421).
- Yuwono, F. (2018). Pengaruh Corporate Governance Dan Kompensasi Eksekutif Terhadap Agresivitas Pajak. *Diponegoro Journal of Accounting*, 7(4), 1–14.
- Zaenul & Haryanti, A. & N. (2020). *Metodologi Penelitian Pendidikan* (bl 298).