

DAFTAR PUSTAKA

- Awaliyah Matondang, Khairani et al. 2024. “Pajak Dan Retribusi Daerah Serta Dampaknya Bagi Publik.” *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah* 6(6):3889–96. doi: 10.47467/alkharaj.v6i6.1265.
- Carlson, Mark, and Marco Macchiavelli. 2020. “Emergency Loans and Collateral Upgrades: How Broker-Dealers Used Federal Reserve Credit during the 2008 Financial Crisis.” *Journal of Financial Economics* 137(3):701–22. doi: 10.1016/j.jfineco.2020.03.005.
- Chalevas, Constantinos G. et al. 2024. “The Impact of Family Ownership on Tax Avoidance: International Evidence.” *International Review of Financial Analysis* 94(June 2023):103317. doi: 10.1016/j.irfa.2024.103317.
- Company, Publishing et al. 1976. “THEORY OF THE FIRM : MANAGERIAL BEHAVIOR , AGENCY COSTS AND OWNERSHIP STRUCTURE I . Introduction and Summary In This Paper WC Draw on Recent Progress in the Theory of (1) Property Rights , Firm . In Addition to Tying Together Elements of the Theory of E.” 3:305–60.
- Duan, Qianhong. 2023. “Research on the Impact of Institutional Investors’ Shareholding on Corporate Tax Avoidance—An Empirical Analysis Based on STATA.” *SHS Web of Conferences* 154:02022. doi: 10.1051/shsconf/202315402022.
- Hossain, Md Shamim et al. 2024. “Nexus between Profitability, Firm Size and Leverage and Tax Avoidance: Evidence from an Emerging Economy.” *Asian Review of Accounting* 32(5):759–80. doi: 10.1108/ARA-08-2023-0238.
- Kalm, Matias, and Luis R. Gomez-Mejia. 2016. “Socioemotional Wealth Preservation in Family Firms.” *Revista de Administração* 51(4):409–11. doi: 10.1016/j.rausp.2016.08.002.
- Octavi, Eunike Dian et al. 2022. “Pengaruh Pandemi Covid-19 Terhadap Efektivitas Penerimaan Pajak Di Indonesia.” *Jurnal Komunitas Yustisia* 5(3):352–70.
- Reswita, Yefri et al. 2024. “Tax Avoidance on Institutional Ownership : Case

- Study of Banking Companies in Indonesian Capital Market.” 188–98.
- Suroto, Nurdyastuti. 2024. “Determinan Praktik Penghindaran Pajak.” *Jurnal Wahana Akuntansi* 18(2):151–63. doi: 10.21009/wahana.18.021.
- Susilawati, Elis, and Deden Tarmidi. 2024. “The Influence of Institutional Ownership and Foreign Ownership on Tax Avoidance with Audit Quality as a Moderation Variable.” *Asian Journal of Economics, Business and Accounting* 24(5):1–11. doi: 10.9734/ajeba/2024/v24i51286.
- Velte, Patrick. 2023. “Sustainable Institutional Investors, Corporate Sustainability Performance, and Corporate Tax Avoidance: Empirical Evidence for the European Capital Market.” *Corporate Social Responsibility and Environmental Management* 30(5):2406–18. doi: 10.1002/csr.2492.
- Awaliyah Matondang, Khairani et al. 2024. “Pajak Dan Retribusi Daerah Serta Dampaknya Bagi Publik.” *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah* 6(6):3889–96. doi: 10.47467/alkharaj.v6i6.1265.
- Carlson, Mark, and Marco Macchiavelli. 2020. “Emergency Loans and Collateral Upgrades: How Broker-Dealers Used Federal Reserve Credit during the 2008 Financial Crisis.” *Journal of Financial Economics* 137(3):701–22. doi: 10.1016/j.jfineco.2020.03.005.
- Chalevas, Constantinos G. et al. 2024. “The Impact of Family Ownership on Tax Avoidance: International Evidence.” *International Review of Financial Analysis* 94(June 2023):103317. doi: 10.1016/j.irfa.2024.103317.
- Company, Publishing et al. 1976. “THEORY OF THE FIRM : MANAGERIAL BEHAVIOR , AGENCY COSTS AND OWNERSHIP STRUCTURE I . Introduction and Summary In This Paper WC Draw on Recent Progress in the Theory of (1) Property Rights , Firm . In Addition to Tying Together Elements of the Theory of E.” 3:305–60.
- Duan, Qianhong. 2023. “Research on the Impact of Institutional Investors’ Shareholding on Corporate Tax Avoidance—An Empirical Analysis Based on STATA.” *SHS Web of Conferences* 154:02022. doi: 10.1051/shsconf/202315402022.

- Hossain, Md Shamim et al. 2024. "Nexus between Profitability, Firm Size and Leverage and Tax Avoidance: Evidence from an Emerging Economy." *Asian Review of Accounting* 32(5):759–80. doi: 10.1108/ARA-08-2023-0238.
- Kalm, Matias, and Luis R. Gomez-Mejia. 2016. "Socioemotional Wealth Preservation in Family Firms." *Revista de Administração* 51(4):409–11. doi: 10.1016/j.rausp.2016.08.002.
- Octavi, Eunike Dian et al. 2022. "Pengaruh Pandemi Covid-19 Terhadap Efektivitas Penerimaan Pajak Di Indonesia." *Jurnal Komunitas Yustisia* 5(3):352–70.
- Reswita, Yefri et al. 2024. "Tax Avoidance on Institutional Ownership : Case Study of Banking Companies in Indonesian Capital Market." 188–98.
- Suroto, Nurdyastuti. 2024. "Determinan Praktik Penghindaran Pajak." *Jurnal Wahana Akuntansi* 18(2):151–63. doi: 10.21009/wahana.18.021.
- Susilawati, Elis, and Deden Tarmidi. 2024. "The Influence of Institutional Ownership and Foreign Ownership on Tax Avoidance with Audit Quality as a Moderation Variable." *Asian Journal of Economics, Business and Accounting* 24(5):1–11. doi: 10.9734/ajeba/2024/v24i51286.
- Velte, Patrick. 2023. "Sustainable Institutional Investors, Corporate Sustainability Performance, and Corporate Tax Avoidance: Empirical Evidence for the European Capital Market." *Corporate Social Responsibility and Environmental Management* 30(5):2406–18. doi: 10.1002/csr.2492.