

## DAFTAR PUSTAKA

- Aburajab, L., Maali, B., Jaradat, M., & Alsharairi, M. (2019). Board of directors' characteristics and tax aggressiveness: Evidence from Jordanian listed firms. *Theoretical Economics Letters*, 9(7), 2732-2745. <https://doi.org/10.4236/tel.2019.97172>
- Aliani, K., & Zarai, M. A. (2012). *Demographic diversity in the board and corporate tax planning in American firms*. *Business Management and Strategy*, 3(1), 72–86. <https://doi.org/10.5296/bms.v3i1.1851>
- Armstrong, C.S., Blouin, J.L., Jagolinzer, A.D., & Larcker, D.F. (2015). Corporate governance, incentives, and tax avoidance. *Journal of Accounting and Economics*, 60(1), 1-17. <https://doi.org/10.1016/j.jacceco.2015.02.003>
- Arnita, T., & Kusumawardani, A. (2025). Pengaruh Corporate Governance Terhadap Agresivitas Pajak (Studi Kasus Pada Perusahaan Sektor Pertambangan Yang Terdaftar di BEI Tahun 2021-2023). *Jurnal Pendidikan Tambusai*, 9(1), 11007–11029. <https://doi.org/10.31004/jptam.v9i1.26429>
- Baltagi, B. H. (2021). *Econometric Analysis of Panel Data* (6th ed.). Springer Nature.
- Boussaidi, A., & Hamed-Sidhom, M. (2020). Board's characteristics, ownership's nature and corporate tax aggressiveness: New evidence from the Tunisian context. *EuroMed Journal of Business*, 16(4), 487-511. <https://doi.org/10.1108/EMJB-05-2020-0049>
- Brigham, E. F., & Houston, J. F. (2021). *Fundamentals of Financial Management* (16th ed.). Cengage Learning.
- Bursa Efek Indonesia. (2026). *IDX Index Fact Sheet: LQ45 (Maret 2026)*. <https://www.idx.co.id/Media/v3ahmqgc/fs-lq45-2026-03.pdf>
- Chen, S., Chen, X., Cheng, Q., & Shevlin, T. J. (2010). Are family firms more tax aggressive than non-family firms? *Journal of Financial Economics*, 95(1), 41-61.
- Creswell, J. W., & Creswell, J. D. (2022). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (6th ed.). SAGE Publications
- Desai, M.A., & Dharmapala, D. (2006). Corporate tax avoidance and high-powered incentives. *Journal of Financial Economics*, 79(1), 145-179. <https://doi.org/10.1016/j.jfineco.2005.02.002>

- Deslandes, M., Fortin, A., & Landry, S. (2020). *Audit committee characteristics and tax aggressiveness*. *Managerial Auditing Journal*, 35(2), 272-293. <https://doi.org/10.1108/MAJ-12-2018-2109>
- Dewi, M. A., & Nustini, Y. (2024). Corporate Social Responsibility, Leverage, Capital Intensity, dan Likuiditas terhadap Agresivitas Pajak: Good Corporate Governance sebagai Pemoderasi. *Reviu Akuntansi Dan Bisnis Indonesia*, 8(1), 51–74. <https://doi.org/10.18196/rabin.v8i1.20572>
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26 Edisi 10*. Badan Penerbit Universitas Diponegoro.
- Greene, W. H. (2012). *Econometric Analysis* (7th ed.). Pearson Education.
- Gujarati, D. N., & Porter, D. C. (2020). *Basic Econometrics* (6th ed.). McGraw-Hill Education.
- Hery. (2023). *Analisis Laporan Keuangan: Integrated and Comprehensive Edition*. Gramedia Widiasarana Indonesia.
- Jensen, M., & dan Meckling, W. (1976). Theory of the Firm: Managerial Behavior, Agency Cost and Ownership Structure. *Journal of Financial Economics*, 3, 305-360. [http://dx.doi.org/10.1016/0304-405X\(76\)90026-X](http://dx.doi.org/10.1016/0304-405X(76)90026-X)
- Kasmir. (2021). *Analisis Laporan Keuangan* (Edisi revisi). Rajawali Pers.
- Kementerian Keuangan Republik Indonesia. (2025). *Informasi APBN Tahun Anggaran 2025*. <https://media.kemenkeu.go.id/getmedia/c4cc1854-96f4-42f4-95b8-94cf49a46f10/Informasi-APBN-Tahun-Anggaran-2025.pdf>
- Lanis, R., & Richardson, G. (2011). The effect of board of director composition on corporate tax aggressiveness. *Journal of Accounting and Public Policy*, 30(1), 50-70. <https://doi.org/10.1016/j.jaccpubpol.2010.09.003>
- Lanis, R., & Richardson, G. (2018). Outside directors, corporate social responsibility performance, and corporate tax aggressiveness: An empirical analysis. *Journal of Accounting, Auditing and Finance*, 33(2), 228-251. <https://doi.org/10.1177/0148558X16654834>
- Ma'sum, M., Jaeni, J., & Badjuri, A. (2023). TAX AVOIDANCE DALAM PERSPEKTIF AGENCY THEORY. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 7(2), 1873-1884. <https://doi.org/10.31955/mea.v7i2.3349>
- Mahmudi, & Lasulita, A. F. (2025). Thin Capitalization, Financial Distress, and Corporate Governance Impact on Tax Avoidance. *Sinergi International Journal of Accounting and Taxation*, 3(1), 1–15. <https://doi.org/10.61194/ijat.v3i1.285>

- Mahouat, N., Azenzoul, A., Nait Slimane, S., Es-Sanoun, M., Mokhlis, K., & Jbene, M. (2026). Corporate governance and tax aggressiveness: The moderating role of audit quality. *Journal of Risk and Financial Management*, 19(1), 10. <https://doi.org/10.3390/jrfm19010010>
- Mantovani, G. M., Kostyuk, A., & Govorun, D. (Eds.). (2022). *Corporate Governance: Theory and Practice*. Virtus Interpress.
- Marheni, M., & Setiawan, D. (2025). Corporate governance on tax aggressiveness: The moderating role of foreign ownership and financial expertise in cross-country study of Indonesia and Malaysia. *LBS Journal of Management & Research*, 23(2), 253–280. <https://doi.org/10.1108/LBSJMR-08-2024-0087>
- Menchauoi, I., & Hssouna, C. (2024). Impact of internal governance mechanisms on tax aggressiveness: Evidence from French firms listed on the CAC 40. *EuroMed Journal of Business*, 19(3), 503–517. <https://doi.org/10.1108/EMJB-03-2022-0047>
- Na, H., Song, W., Han, S., Jo, D., Myung, S., & Kim, H. (2025). KoTaP: A Panel Dataset for Corporate Tax Avoidance, Performance, and Governance in Korea. *arXiv*. <https://arxiv.org/abs/2511.04094>
- OECD. (2023). *OECD/G20 Inclusive Framework on BEPS: Progress Report September 2022-September 2023*. OECD Publishing. [https://www.oecd.org/en/publications/oecd-g20-inclusive-framework-on-beps-progress-report-september-2022-september-2023\\_a9ee1aef-en.html](https://www.oecd.org/en/publications/oecd-g20-inclusive-framework-on-beps-progress-report-september-2022-september-2023_a9ee1aef-en.html)
- Ompusunggu, H., Afdal, A., & Richmayati, M. (2025). Analisis Good Corporate Governance terhadap Penghindaran Pajak (Tax Avoidance). *Owner : Riset Dan Jurnal Akuntansi*, 9(2), 800-808. <https://doi.org/10.33395/owner.v9i2.2666>
- Onyali, C. I., & Okafor, T. G. (2018). *Effect of corporate governance mechanisms on tax aggressiveness of quoted manufacturing firms in Nigeria*. *International Journal of Accounting and Taxation*, 6(1), 31–44.
- Otoritas Jasa Keuangan. (2015). Peraturan OJK Nomor 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit. OJK.
- Palalangan, C. A., Mannan, A., Rura, Y., & Pontoh, G. T. (2024). Determinants of Tax Aggressiveness with Corporate Governance as a Moderation Variable in Public Companies in Indonesia. *Financial and Credit Activity: Problems of Theory and Practice*, 5(58), 97. <https://doi.org/10.55643/fcaptp.5.58.2024.4516>

- Pomeroy, B. (2010). Audit committee member investigation of significant accounting decisions. *Auditing: A Journal of Practice and Theory*, 29(1), 173-205. <https://doi.org/10.2308/aud.2010.29.1.173>
- Rennath, B. E., & Trisnawati, E. (2023). Pengaruh kepemilikan institusional dan pengungkapan tata kelola perusahaan terhadap agresivitas pajak. *Jurnal Multiparadigma Akuntansi*, 5(1), 423–434. <https://doi.org/10.24912/jpa.v5i1.22420>
- Safitri, N. M., & Subroto, B. (2022). Pengaruh tata kelola perusahaan dan kualitas audit terhadap agresivitas pajak. *TEMA (Jurnal Tera Ilmu Akuntansi)*, 23(2), 48–61. <https://doi.org/10.21776/tema.23.2.48-61>
- Sahir, S. H. (2021). *Metodologi Penelitian*. KBM Indonesia
- Santo, V. A., Manalu, M. A., & Angeline, F. (2025). Pengaruh Kinerja Keuangan dan Tata Kelola Perusahaan terhadap Penghindaran Pajak. *Owner : Riset Dan Jurnal Akuntansi*, 9(2), 994-1004. <https://doi.org/10.33395/owner.v9i2.2652>
- Santoso, J. A., & Setyarini, Y. (2025). Pengaruh Good Corporate Governance (Gcg), Corporate Social Responsibility (Csr), dan Capital Intensity Terhadap Tax Avoidance Pada Perusahaan Property dan Real Estate yang Terdaftar di BEI Tahun 2020-2023. *J-MACC : Journal of Management and Accounting*, 8(2), 231–245. <https://doi.org/10.52166/j-macc.v8i2.10721>
- Saputra, A. D., Wibowo, R. S., Muthohirin, M., Sesay, D. K., & Turay, I. R. (2024). Tata kelola perusahaan dan penghindaran pajak: Eksplorasi dalam konteks Indonesia. *Jurnal Inovasi Pajak Indonesia*, 1(1), 1–13. <https://doi.org/10.69725/s5spxa77>
- Sastroredjo, P. E., Ausloos, M., & Khrennikova, P. (2025). Environmental Performance, Financial Constraint and Tax Avoidance Practices: Insights from FTSE All-Share Companies. *arXiv*. <https://arxiv.org/abs/2509.08450>
- Sholihin, M., & Anggraini, P. G. (2021). *Analisis Data Penelitian Menggunakan Software STATA*. Penerbit Andi.
- Spence, M. (1973). Job Market Signaling. *Quarterly Journal of Economics*, 87, 355- 374. <https://doi.org/10.2307/1882010>
- Sugiyono. (2022). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (Cet. 4). Bandung: Alfabeta
- Suyanto, S., Ayem, S., Rosmalinda, E. D., Pratama, Y. H., & Quân, N. N. M. (2026). Profitability, firm value, and tax aggressiveness with corporate governance as moderation. *BizNOMIC: International Journal of Business and Economics*, 1(1). <https://doi.org/10.55587/ijbe.v1i1.216>

- Tax Justice Network. (2024). *The State of Tax Justice 2024*. <https://taxjustice.net/reports/the-state-of-tax-justice-2024/>
- Widya, A., Septiawati, R., & Arimurti, T. (2025). Pengaruh capital intensity dan corporate social responsibility terhadap agresivitas pajak pada perusahaan makanan dan minuman yang terdaftar di BEI periode 2019–2024. *PERFORMANCE: Jurnal Bisnis & Akuntansi*, 15(2), 158–161. <https://doi.org/10.24929/feb.v15i2.4461>
- Wooldridge, J. M. (2020). *Introductory Econometrics: A Modern Approach* (7th ed.). Cengage Learning India.
- Wulandari, D. S., Widati, S., & Diyah Permatasari, M. (2026). Board Dynamics and Tax Aggressiveness: Unveiling the Power of Gender Diversity. *Journal of Applied Accounting and Taxation*, 11(1), 51–60. <https://doi.org/10.30871/jaat.v11i1.12700>