

DAFTAR PUSTAKA

- Abdelfattah, T., & Aboud, A. (2020). Tax avoidance, corporate governance, and corporate social responsibility: The case of the Egyptian capital market. *Journal of International Accounting, Auditing and Taxation*, 38, 100304.
- Amidu, M., Coffie, W., & Acquah, P. (2019). Transfer pricing, earnings management and tax avoidance of firms in Ghana. *Journal of Financial Crime*.
- Anggraini, T., Widiastara, A., & Amah, N. (2019). Pengaruh Beban Pajak Tanggungan Terhadap Penghindaran Pajak dengan Komite Audit sebagai pemoderasi. In *SIMBA: Seminar Inovasi Manajemen, Bisnis, dan Akuntansi* (Vol. 1).
- Ann, S., & Manurung, A. H. (2019). The influence of liquidity, profitability, intensity inventory, related party debt, and company size to tax avoidance. *Archives of Business Research*, 7(3), 105-115.
- Aronmwan, E., & Okafor, C. (2019). Corporate tax avoidance: review of measures and prospects. *International Journal of Accounting and Finance (IJAF)*, 8(2), 21-42.
- Balakrishnan, K., Watts, R., & Zuo, L. (2016). The effect of accounting conservatism on corporate investment during the global financial crisis. *Journal of Business Finance & Accounting*, 43(5-6), 513-542.
- Bornemann, T. (2018). Tax avoidance and accounting conservatism. *WU International Taxation Research Paper Series*, (2018-04).

- Darma, R., Tjahjadi, Y. D. J., & Mulyani, S. D. (2018). Pengaruh Manajemen Laba, Good Corporate Governance, Dan Risiko Perusahaan Terhadap Tax Avoidance. *Jurnal Magister Akuntansi Trisakti Vol, 5(2)*.
- Deslandes, M., Fortin, A., & Landry, S. (2019). Audit committee characteristics and tax aggressiveness. *Managerial Auditing Journal*.
- Falbo, T. D., & Firmansyah, A. (2018). Thin Capitalization, Transfer Pricing Aggressiveness, Penghindaran Pajak. *Indonesian Journal of Accounting and Governance, 2(1)*, 1-28.
- Gaaya, S., Lakhal, N., & Lakhal, F. (2017). Does family ownership reduce corporate tax avoidance? The moderating effect of audit quality. *Managerial Auditing Journal*.
Jakarta.
- Jiménez-Angueira, C. E., Nwaeze, E., & Park, S. J. (2021). The effect of conservative financial reporting and tax aggressiveness on the market valuation of unrecognized tax benefits. *Asian Review of Accounting*.
- Lin, K. Z., Cheng, S., & Zhang, F. (2017). Corporate social responsibility, institutional environments, and tax avoidance: evidence from a subnational comparison in China. *The International Journal of Accounting, 52(4)*, 303-318.
- Lutfia, A., & Pratomo, D. (2018). Pengaruh Transfer Pricing, Kepemilikan Institusional Dan Komisaris Independen Terhadap Tax Avoidance (pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2012-2016). *eProceedings of Management, 5(2)*.

- Mardiasmo. (2016). *Perpajakan*, Edisi Revisi, Andi: Yogyakarta
- Puteri, R. E. (2020). *Pengaruh Transfer Pricing Terhadap Penghindaran Pajak (Tax Avoidance) Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2015-2017*.
- Resmi, S. (2013). *Perpajakan Teori dan Kasus*. (Salemba Empat, Ed.) (7th ed.).
Sa'adah, L., Prasetyo, A., & Malang, S. M. *Pengaruh Konservatisme Akuntansi Dan Tata Kelola Perusahaan Terhadap Penghindaran Pajak*.
- Sarra, H. D. (2017). *Pengaruh Konservatisme Akuntansi, Komite Audit dan Dewan Komisaris Independen terhadap Penghindaran Pajak (Studi Empiris Pada Industri Kimia dan Logam di Bursa Efek Indonesia Periode 2010-2014)*. *Competitive*, 1(1), 63-86.
- Sentanu, A. I., & Juliani, B. I. H. (2016). *Analisis Yuridis Terhadap Transfer Pricing Sebagai Upaya Tax Avoidance (Penghindaran Pajak)*. *Diponegoro Law Journal*, 5(2), 1-15.
- Sugiyono. (2013). "Metode Penelitian Kuantitatif Kualitatif dan R&D. Bandung: Alfabeta."
- Suleiman, S. (2020). *FEMALES IN GOVERNANCE AND CORPORATE TAX AVOIDANCE: THE MODERATING EFFECT OF ACCOUNTING CONSERVATISM*. *Malaysian Management Journal*, 24, 165-193.
- Susanti, C. M. (2018). *analisis pengaruh konservatisme akuntansi leverage size, capital intensity ratio inventory intensity ratio, dan profitability terhadap tax avoidance (studi empiris studi empiris pada perusahaan manufaktur yang terdaftar di bursa efek indonesia pada tahun 2017-2021)*.

- Yuniarsih, N. (2018). The effect of accounting conservatism and corporate governance mechanism on tax avoidance. *Academic Research International*, 9(3), 68–76
- Manurung, J. T. P. (2020). Praktik Penghindaran Pajak di Indonesia. *Retrieved Desember, 20, 2020.*

