

Daftar pustaka

- Armstrong, C. S., Jennifer L.Blouin, dan David F.Larcker. 2012. "The incentives for tax planning".*Journal of Accounting and Economics Vol 53*, 391–411.
- Badertscher, Brad; Katz, Sharon P.; Rego, Sonya P., The Impact Of Private Equity Ownership on Corporate Tax Avoidance, *Harvard Business School Working Paper*, 10-004.
- Bappenas, Www.Bappenas.Go.Id, diakses tanggal 5 September 2011.
- Brad, Badertscher, Sharon P.Katz dan Sonya P.Rego. 2009. "The Impact Of Private EquityOwnership on Corporate Tax Avoidance". *Havard Business School Working Paper*.
- Brookman, J. dan Thistle D, P. 2009. "CEO tenure, the risk of termination and firm value". *Journalof Corporate Finance Vol. 15*, 331–344.
- Budiman, Judi, dan Setiyono. 2012. "Pengaruh Karakter Eksekutif Terhadap Penghindaran Pajak"(Tax Avoidance). *SNA XV*.
- Choong, K. F., & Lai, M. L. 2009. "Self Assessment Tax System and Compliance Complexities: Tax Practitioners' Perspectives". Oxfordv Business & Economics Conference Program. 24--26 Juni 2009. Depkeu. 2011. Nota Keuangan dan Anggaran Pendapatan Negara Tahun Anggaran 2011. (online). anggaran.depkeu.go.id diakses pada 3 Maret 2011.
- Chung, K. H., dan Pruitt, S. W. 1996. Executive ownership, corporate value, and executive compensation: A unifying framework". *Journal of Banking & Finance Vol.20*, 1135-1159.

Claessens, S.; S. Djankov A; L. Lang, 2000, The Separation of Ownership and Control of East Asia Corporations, *Journal Of Financial Economics* 58(1-2), 81-112.

Coles, Jeffrey L.; Daniel, Naveen D.; Naveen, Lalitha, 2004, Managerial Incentives And Risk-Taking, *The Accounting Review*, J-33. Dallas,

George, 2004, *Governance and Risk: Analytical Hand Book for Investors, Managers, Directors, and Stakeholders*, Standards and Poor, Governance Service, Mc. Graw Hill, New York. Defond, M. L.;

Demsetz, Horold; Lehn, Knneeth, 1985, The Structure of Corporate Ownership: Causes and Consequences, *Journal of Political Economy*, 93, 6.

Desai, Mihir A.; Dharmapala, Dhammadika. 2004. Corporate Tax Avoidance and High Powered Incentives, *Economics Working Papers*, 4-1.

Direktorat Jendral Pajak, WWW.Pajak.Go.Id, diakses tanggal 5 September 2015.

Desiyana. 2013. Analisis Sistem Perpajakan Dan Hukum Di Negara *Tax Haven* Serta Kaitannya Dalam Praktikum Penghindarn Pajak Lintas Negara.

Dyreng, Scott D.; Hanlon, Michelle; Maydew Edward L, 2008, Long-Run Corporate Tax Avoidance, *The Accounting Review*, 83, 61-82.

Dyreng, Scott D.; Hanlon, Michelle; Maydew Edward L, 2010, The Effect of Executives on Corporate Tax Avoidance, *The Accounting Review*, 85, 1163-1189 Fan J. P.

H.; T. J. Wong. 2002. Corporate Ownership Structure and The Informativeness of Accounting Earnings in East Asia. *Journal of Accounting And Economics*, 33, 133-152.

Ferri, Michael G.; W.H. Jones, 1979, Determinants of Financial Structure: A New Methodological Approach, *The Journal Of Finance* 34, 631-644.

Firm Performance and Turnover". *Journal of Financial Research* 23:3 , 373–390.

Ghozali, Imam. 2009, *Ekonometrika Teori, Konsep, dan Aplikasi dengan SPSS* 17. Semarang: Badan Penerbit Universitas Diponegoro.

Heru, Rudy Gunarso, 1997, Peran Perencanaan Pajak Untuk Menghasilkan Penghematan Pajak: Studi Kasus Industri Sepatu Pt. Isr, Thesis Magister Manajemen Bisnis dan Administrasi Teknologi. Bidang Khusus Bisnis Manufaktur, Institut Teknologi Bandung.

Jensen, M. C.; William H. Meckling, 1976, Theory Of The Firm: Managerial Behavior, Agency Cost and Ownership Structure, *Journal of Financial Economics*, 3, 305-360.

K. R. Subramanyam. 1998, Auditor Changes and Discretionary Accruals, *Journal of Accounting And Economics*, 25, 35–67.

La Porta, Rafael; Lopez-De Silanez, 1999, Corporate Ownership Around The Word, *Journal of Finance*, 54, 471-518.

Leuz, C.; D. Nanda; P. D. Wysocki, 2003, Earnings Management and Investor Protection: An International Comparison, *Journal of Financial Economics* 69, 505-727.

Lewellen, Katharina, 2003, Financing Decisions When Managers Are Risk Averse, *Working Paper, Mit Sloan School of Management*.

Lisowsky, Petro, 2010, Seeking Shelter: Empirically Modeling Tax Shelters Using Financial Statement Information, *The Accounting Review*, Forthcoming.

Low, Angie, 2006, Managerial Risk-Taking Behavior and Equity-Based Compensation, *Fisher College of Business Working Paper*, 03-003.

MacCrimmon, Kenneth R.; Wehrung Donald A., 1990, Characteristics of Risk Taking Executives, *Mnagement Science*, pg 422

Mardiasmo. 2009. *Perpajakan Edisi Revisi 2009*. Yogyakarta: Penerbit Andi.

Malayu SP. Hasibuan, (2009), Manajemen Sumber Daya Manusia, Edisi Revisi, Penerbit PT. Bumi Aksara, Jakarta.

Mc Guire, Sean; Wang, Dechun; Wilson, Ryan, 2011, Dual Class Ownership and Tax Avoidance, *American Taxation Association Midyear Meeting: Jata Conference*.

Minovia. 2013. Pengaruh Persepsi Wajib Pajak Orang Pribadi atas Pelaksanaan *Self Assessment System* terhadap Tindakan Tax Evasion di Kota Padang

Mohammad Zain. 2007. Manajemen Perpajakan, Salemba Empat, Jakarta.

Paligorova, Teodora, 2010, Corporate Risk Taking and Ownership Structure, *Bank of Canada Working Paper*, 2010-3.

Penman, S. 2007, *Financial Statement Analysis and Security Valuation*, 3rd Ed. New York: The McGraw-Hill Companies.

Perdirjen No.Per-43/Pj/2010 Tentang Penerapan Prinsip Kewajaran dan Kelaziman Usaha dalam Transaksi Antara Wajib Pajak dengan Pihak Yang Mempunyai Hubungan Istimewa. Republik Indonesia, Surat Direktur Jendral Pajak No. 5-14/Pj.7/2003 Tentang Program Optimalisasi Penerimaan Pajak.

Puji Lestari. 2010. "Analisis Tingkat Pemahaman Wajib Pajak Badan terhadap Pelaksanaan Self Assessment System dalam Pelaporan SPT Tahunan Pajak Penghasilan (PPh) Badan di KPP Pratama Denpasar Timur". Skripsi Sarjana

- Akuntansi pada Fakultas Ekonomi Universitas Udayana, Denpasar. Setyawan, A. A. 2006. Utopia Sinergi UKM-Korporasi Besar. (Online). (www.kompas.com, diakses pada 3 Agustus 2015).
- Rego S., Wilson R., 2009, Executive Compensation, Tax Reporting Aggressiveness, and Future Firm Performance. *Working Paper, The University of Iowa.*
- Semarang. Hartono, Jogyianto, 2008, *Teori Portofolio dan Analisis Investasi*, BPFE, Yogyakarta.
- Supriyadi., 2012. Pengaruh Keadilan, Sistem Perpajakan, Dan Diskriminasi Terhadap Presepsi Wajib Pajak Mengenai Etika Penggelapan Pajak (Tax Evasion). *SNA XV Banjarmasin*
- Umi Hanafi, Puji Harto., 2014, Analisis Pengaruh Kompensasi Eksekutif, Kepemilikan Saham Dan Preferensi Risiko Eksekutif Terhadap Penghindaran Pajak. <http://ejournal-s1.undip.ac.id> Volume 3, Nomor 2, Tahun 2014, Halaman 1-11
- Waluyo 2011, Perpajakan Indonesia, Salemba Empat, Jakarta.
- Zain, (2008:112) *ketetapan pajak yang ditetapkan oleh wajib pajak sendiri yang dilakukannya dalam SPT*