DAFTAR PUSTAKA

Aisyah, S., & Setiyawati, H. (2019). The Effect of Executive Character and Implementation of Good Corporate Governance to Tax Avoidance (Empirical Study on Companies Moving Consumer Goods Sector Industry Listed in Indonesian Stock Exchange in 2013-2017). *Scholars Bulletin, Scholars Middle East Publishers, Dubai, United Arab Emirates*, *5*(7), 399–405. https://doi.org/10.21276/sb.2019.5.7.13

Akmal, L., & Bandaro, S. (2020). *PENGARUH PROFITABILITAS , UKURAN PERUSAHAAN , LEVERAGE , KEPEMILIKAN MANAJERIAL DAN CAPITAL INTENSITY RATIO TERHADAP TAX AVOIDANCE*. *12*(2), 320–331.

Alfina, I. T., Nurlaela, S., & Wijayanti, A. (2018). The Influence of Profitability , Leverage , Independent Commissioner , and Company Size to Tax Avoidance. *The 2nd International Conference on Technology, Education, and Social Science 2018*, *2018*(10), 102–106. https://ejurnal.unisri.ac.id/index.php/proictss/article/view/2201

Anginer, D., Demirguc-Kunt, A., Huizinga, H., & Ma, K. (2016). Corporate governance and bank capitalization strategies. *Journal of Financial Intermediation*, *26*, 1–27. https://doi.org/10.1016/j.jfi.2015.12.002

Annisa, N. A., & Kurniasih, L. (2008). *PENGARUH CORPORATE GOVERNANCE TERHADAP TAX AVOIDANCE*. 123–136.

Ardyansyah, D., & Zulaikha. (2014). Pengaruh Size, Leverage, Profitability, Capital Intensity Ratio Dan Komisaris Independen Terhadap Effective Tax Rate (Etr). *Diponegoro Journal of Accounting*, *3*(2), 371–379.

Ariawan, I. M. A. R., & Setiawan, P. E. (2017). *PENGARUH DEWAN KOMISARIS INDEPENDEN , KEPEMILIKAN AVOIDANCE, PROFITABILITAS DAN LEVERAGE TERHADAP TAX AVOIDANCE*. *18*, 1831–1859.

Astuti, T. P., & Aryani, Y. A. (2017). Tren Penghindaran Pajak Perusahaan Manufaktur Di Indonesia Yang Terdaftar Di Bei Tahun 2001-2014. *Jurnal Akuntansi*, *20*(3), 375–388. https://doi.org/10.24912/ja.v20i3.4

Ayu, I. G., Cahya, D., & Sujana, I. K. (2019). *Pengaruh Ukuran Perusahaan , Corporate Social Responsibility , Profitabilitas dan Leverage pada Tax Avoidance*. *28*, 377–406.

Basuki, A. T., & Prawoto, N. (2016). *Analisis Regresi dalam Penelitian Ekonomi dan Bisnis*.

Christian, B., & Mustamu, R. H. (2013). Penerapan Prinsip-Prinsip Good Corporate Governance : Studi Deskriptif Pada Perusahaan Keluarga Jasa Properti. *Jurnal Manajemen Bisnis*, *1*(1), 1–11.

Damayanti, F., & Susanto, T. (2016). Pengaruh Komite Audit, Kualitas Audit, Kepemilikan Institusional, Risiko Perusahaan Dan Return on Assets Terhadap Tax Avoidance. *Esensi*, *5*(2), 187–206. https://doi.org/10.15408/ess.v5i2.2341

Dariuni, N. H., Zohdi, A. R., & Jamali, A. H. (2019). Corporate Governance , Share Ownership Structure, Social Responsibility and Tax Avoidance. *International Journal of Commerce and Finance*, *5*(2), 120–127.

Dewinta, I. R., & Setiawan, P. E. (2016). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Profitabilitas, Leverage, Dan Pertumbuhan Penjualan Terhadap Tax Avoidance. *E-Jurnal Akuntansi Universitas Udayana*, *14*(3), 1584–1615.

Diantari, P. R., & Ulupui, I. A. (2016). Pengaruh Komite Audit, Proporsi Komisaris Independen, Dan Proporsi Kepemilikan Institusional Terhadap Tax Avoidance. *E-Jurnal Akuntansi*, *16*(1), 702–732.

Dr. Indra Suhendra, SE., M. S. (2021). *Dimensi MODAL MANUSIA, Pertumbuhan Ekonomi dan Ketimpangan Pendapatan sebuah POTRET dari Indonesia*.

Fauzi, N., & Isroah, M. S. (2019). The effect of good corporate governance and tax avoidance on the firm value (an empirical study at private companies registered in the lq45 index of indonesia stock exchange in 2015-2017). *Journal Student UNY*, *7*(8), 1–20. http://journal.student.uny.ac.id/ojs/index.php/profita/article/view/16475

Fiandri, K. A., & Muid, D. (2017). Pengaruh Kepemilikan Institusional Dan Ukuran Perusahaan Terhadap Tax Avoidance. *Diponegoro Journal of Accounting*, *6*(2), 31–43.

Fitria, G. N. (2018). *Pengaruh kepemilikan institusional, komisaris independen, karakter eksekutif dan size terhadap tax avoidance*. *11*(3), 438–451.

Ghozali, I. (2001). *Aplikasi Analisis Multivariate Dengan Program SPSS*.

Gujarati, D. (2012). *Econometrics by Example*.

Hamdani, M. (2016). Good Corporate Governance (GCG) Dalam Perspektiff Agency Theory. *Semnas Fekon 2016*, 279–283.

Handayani, R. (2018). Pengaruh Return on Assets (ROA), Leverage dan Ukuran Perusahaan Terhadap Tax Avoidance Pada Perusahaan Perbankan yang Listing di BEI Periode Tahun 2012-2015. *Jurnal Akuntansi Maranatha*, *10*(1), 72–84. https://doi.org/10.28932/jam.v10i1.930

Irianto, D. B. S., & S.Ak, A. W. (2017). The Influence of Profitability, Leverage, Firm Size and Capital Intensity Towards Tax Avoidance. *International Journal of Accounting and Taxation*, *5*(2), 33–41. https://doi.org/10.15640/ijat.v5n2a3

Kartikaningdyah, E. (2019). *The Effect of Firm Size, ROA and Executive Character on Tax Avoidance*. *377*(Icaess), 117–124. https://doi.org/10.2991/icaess-19.2019.23

Khoiriyah, Y. (2019). *PENGARUH GOOD CORPORATE GOVERNANCE DAN RETURN ON ASSETS TERHADAP TAX AVOIDANCE PADA PERUSAHAAN MANUFAKTUR YANG*. *13*(2).

Kimsen, Kismanah, I., & Masitoh, S. (2018). *Profitability, Leverage, Size of Company Towards Tax Avoidance*. *4*(1), 29–36.

Koming, N., & Praditasari, A. (2017). Pengaruh Good Corporate Governance, Ukuran Perusahaan, Leverage Dan Profitabilitas Pada Tax Avoidance. *E-Jurnal Akuntansi*, *2017*(1), 1229–1258.

Kurniasih, T., & Ratna Sari, M. (2013). Pengaruh Return on Assets, Leverage, Corporate Governance, Ukuran Perusahaan Dan Kompensasi Rugi Fiskal Pada Tax Avoidance. *Buletin Studi Ekonomi*, *18*(1), 58–66.

Kurniasih, T., & Sari, M. M. R. (2013). Pengaruh Return on Assets, Leverage, Corporate Governance, Ukuran Perusahaan Dan Kompensasi Rugi Fiskal Pada Tax Avoidance. *Buletin Studi Ekonomi*, *18*(1), 58–66.

Made, U. I., & Putu, M. I. (2018). *Komisaris Independen, Komite Audit, Struktur Modal, Profitabilitas dan Harga Saham by I Made Dwi Udayana (1) I Putu Miartana (2)*. *15*(2), 175–191.

Mais, R. G., & Patminingih, D. (2017). *EFFECT OF GOOD CORPORATE GOVERNANCE ON TAX AVOIDANCE OF THE COMPANY IN LISTED OF THE INDONESIA STOCK EXCHANGE*. *26*(02), 230–243.

Mappadang, A. (2020). *Do Corporate Governance Mechanism Influences Tax Avoidance and Firm Value ? September*. https://doi.org/10.6007/IJARBSS/v9-i10/6478

Mappadang, A. (2021). Corporate Governance and Corporate Tax Avoidance: an Interactive Effects (Evidence from Indonesia Capital Market). *Jurnal Keuangan Dan Perbankan*, *25*(1). https://doi.org/10.26905/jkdp.v25i1.5043

Mappadang SE. MM, BKP, D. A., SE.Ak, MM, CA, P. D. T. W., & SE, SH, MM, A. M. W. (2018). The Effect of Corporate Governance Mechanism on Tax Avoidance: Evidence from Manufacturing Industries Listed in the Indonesian Stock Exchange. *The International Journal of Social Sciences and Humanities Invention*, *5*(10), 5003–5007. https://doi.org/10.18535/ijsshi/v5i10.02

Marfirah, D., & Syam, F. (2016). Pengaruh Corporate Governance dan Leverage terhadap Tax Avoidance pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2011-2015. *Jurnal IlmiahMahasiswa Ekonomi Akuntansi*, *1*(2), 91–102.

Mulyati, Y., Subing, H. J. T., Fathonah, A. N., & Prameela, A. (2019). Effect of profitability, leverage and company size on tax avoidance. *International Journal of Innovation, Creativity and Change*, *6*(8), 26–35.

Pradita, N. K. A., & Setiawan, P. E. (2017). *PENGARUH GOOD CORPORATE*

GOVERNANCE , UKURAN PERUSAHAAN , LEVERAGE DAN PROFITABILITAS. *19*, 1229–1258.

Putriningsih, D., Suyono, E., & Herwiyanti, E. (2019). Profitabilitas, Leverage, Komposisi Dewan Komisaris, Komite Audit, Dan Kompensasi Rugi Fiskal Terhadap Penghindaran Pajak Pada Perusahaan Perbankan. *Jurnal Bisnis Dan Akuntansi*, *20*(2), 77–92. https://doi.org/10.34208/jba.v20i2.412

Rudi, R., & Dwimulyani, S. (2019). Peran Tax Avoidance Sebagai Variabel Moderating Pada Determinan Struktur Modal. *Prosiding Seminar Nasional Pakar Ke 2*, *2*, 1–8. http://www.trijurnal.lemlit.trisakti.ac.id/pakar/article/download/4242/3368

Saifudin, -, & Yunanda, D. (2016). Determinasi Return On Asset, Leverage, Ukuran Perusahaan, Kompensasi Rugi Fiskal dan Kepemilikan Institusi terhadap Penghindaran Pajak (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2011 - 2014). *WIGA: Jurnal Penelitian Ilmu Ekonomi*, *6*(2), 131–143. https://doi.org/10.30741/wiga.v6i2.121

Santoso, A. B. (2018). *Tutorial & Solusi Pengolahan Data Regresi*. Agung Budi Santoso.

Sari, R. (2020). Urgensi Stimulus Perpajakan Sektor Manufaktur Akibat Pandemi Covid-19. *Info Singkat*, *XII*(7), 19–24.

Sekaran, U., & Bougie, R. (2016). Research Methods for Business. In *Journal of Chemical Information and Modeling* (Vol. 53, Issue 9).

Shen, H., Fu, M., Pan, H., Yu, Z., & Chen, Y. (2020). The Impact of the COVID-19 Pandemic on Firm Performance. *Emerging Markets Finance and Trade*, *56*(10), 2213–2230. https://doi.org/10.1080/1540496X.2020.1785863

Siahaan, S., & Halimatusyadiah, H. (2019). Pengaruh Kesadaran Perpajakan, Sosialisasi Perpajakan, Pelayanan Fiskus, Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Akuntansi*, *8*(1), 1–14. https://doi.org/10.33369/j.akuntansi.8.1.1-14

Silaban, A. C. (2020). THE EFFECT OF PROFITABILITY AND LEVERAGE ON TAX AVOIDANCE WITH COMPANY SIZE AS A MODERATING VARIABLE(Empirical Study on Property, Real Estate, and Building Construction Companies listed on the Indonesia Stock Exchange 2013-2018). *EPRA International Journal of Research & Development (IJRD)*, *7838*(September), 489–499. https://doi.org/10.36713/epra5222

Solihin, S., Saptono, S., Yohana, Y., Yanti, D. R., & Kalbuana, N. (2020). the Influence of Capital Intensity, Firm Size, and Leverage on Tax Avoidance on Companies Registered in Jakarta Islamic Index. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, *4*(03), 272–278. https://doi.org/10.29040/ijebar.v4i03.1330

Sparta, S. (2020). Dampak Good Corporate Governance Terhadap Kinerja

Perbankan: Market Risk sebagai Intervening. *Equity*, *23*(2), 167. https://doi.org/10.34209/equ.v23i2.2073

Suciarti, C., Suryani, E., & Si, M. (2020). *Pengaruh Leverage , Capital Intesity , Dan Deferred Tax Expense Terhadap Tax Avoidance*.

Sudrajat, A., & Parulian Ompusunggu, A. (2015). Pemanfaatan teknologi Informasi, Sosialisasi Pajak, Pengetahuan Perpajakan, dan Kepatuhan Pajak. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, *2*(02), 193–202. https://doi.org/10.35838/jrap.v2i02.110

Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatid, dan R&D*.

Sunarsih, U., & Oktaviani, K. (2016). Good Corporate Governance in Manufacturing Companies Tax Avoidance. *Etikonomi*, *15*(2), 85–96. https://doi.org/10.15408/etk.v15i2.3541

Susilowati, A., Dewi, R. R., & Wijayanti, A. (2020). Faktor-Faktor yang Mempengaruhi Tax Avoidance. *Jurnal Ilmiah Universitas Batanghari Jambi*, *20*(1), 131. https://doi.org/10.33087/jiubj.v20i1.808

Tandean, V. A., & Winnie, W. (2016). The Effect of Good Corporate Governance on Tax Avoidance: An Empirical Study on Manufacturing Companies Listed in IDX period 2010-2013. *Asian Journal of Accounting Research*, *1*(1), 28–38. https://doi.org/10.1108/ajar-2016-01-01-b004

Wahidah, I., Athallah, R., Hartono, N. F. S., Rafqie, M. C. A., & Septiadi, M. A. (2020). Pandemik COVID-19: Analisis Perencanaan Pemerintah dan Masyarakat dalam Berbagai Upaya Pencegahan. *Jurnal Manajemen Dan Organisasi*, *11*(3), 179–188. https://doi.org/10.29244/jmo.v11i3.31695

Waluyo. (2017). *THE EFFECT OF GOOD CORPORATE GOVERNANCE ON TAX AVOIDANCE : EMPIRICAL STUDY OF THE INDONESIAN*. *02*(02), 1–10.

Widiastuti dkk, 2014. (2013). Pengaruh Sosialisasi, Motivasi, dan Pemahaman Wajib Pajak Terhadap Kepatuhan Wajib Pajak (Studi Pada Pengusaha Kena Pajak di Kantor Pelayanan Pajak Pratama Malang Utara). *Journal of Chemical Information and Modeling*, *53*(9), 1689–1699.

Wulandari, N. (2019). *PENGARUH CORPORATE GOVERNANCE , LEVERAGE DAN UKURAN PERUSAHAAN TERHADAP TAX AVOIDANCE (Studi Kasus pada perusahaan Manufaktur Sektor Automotive Perbandingan Target dengan Penerimaan APBN*. *1177*.