

DAFTAR PUSTAKA

- Achmad Hidayat, F., & Novita, S. (2023). Pengaruh Corporate Social Responsibility Terhadap Tax Avoidance. *Owner*, 7(3), 2555–2565. <https://doi.org/10.33395/owner.v7i3.1521>
- Adams R, & Ferreira D. (2004). *Gender Diversity in the Boardroom*.
<http://ssrn.com/abstract=594506www.ecgi.org/wp>
- Adryanti, A. (2019). Pengaruh Pilihan Metode Manajemen Laba Akrual dan Riil Terhadap Kinerja Keuangan Perusahaan Sektor Manufaktur. In *Jurnal Studi Akuntansi dan Keuangan* (Vol. 2, Issue 1).
- Alifianti, R., Putri, H., & Chariri, A. (2017). Pengaruh Financial Distress dan Good Corporate Governance Terhadap Praktik Tax Avoidance Pada Perusahaan Manufaktur. *DIPONEGORO JOURNAL OF ACCOUNTING*, 6(2), 1–11. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Alkausar, B., Somya, M., Prinitha, L., & Soemarsono, N. (2020). Agresivitas Pajak: Sebuah Meta Analisis dalam Persepektif Agency Theory Tax Aggressiveness: A Meta Analysis in Agency Theory Perspective. *The International Journal Of Applied Business*, 4(1), 52–62.
- Amiram D, Bauer, A., & Margaret F. (2019). *Tax Avoidance at Public Corporations Driven by Shareholder Taxes: Evidence from Changes in Dividend Tax Policy* *Tax Avoidance at Public Corporations Driven by Shareholder Taxes: Evidence from Changes in Dividend Tax Policy* *Tax Avoidance at Public Corporations Driven by Shareholder Taxes: Evidence from Changes in Dividend Tax Policy*.
- Amran, M. (2020). *The Effects Of CEO Narcissism And Leverage On Tax Avoidance* (Vol. 5, Issue 1). <https://journal.stteamkop.ac.id/index.php/mirai>
- Asmara, A. C., & Helmy, H. (2023). Pengaruh Koneksi Politik dan Keragaman Gender terhadap Agresivitas Pajak. *JURNAL EKSPLORASI AKUNTANSI*, 5(3), 1153–1167. <https://doi.org/10.24036/jea.v5i3.804>
- Dang, C., Li, Z., & Yang, C. (2017). *Measuring Firm Size in Empirical Corporate Finance*.
- 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>
- Doho, S. Z., & Santoso, E. B. (2020). Pengaruh Karakteristik CEO, Komisaris Independen, dan Kualitas Audit Terhadap Penghindaran Pajak. *Media Akuntansi Dan Perpajakan Indonesia*, 1(2).
- Dyreng, S. D., Hanlon, M., Maydew, E. L., & Thorne, J. R. (2014). *Changes in Corporate Effective Tax Rates Over the Past Twenty-Five Years*.
- Eliya, S., & Suprapto, Y. (2022). Pengaruh Keberagaman Gender terhadap Kinerja Keuangan pada Perusahaan Manufaktur Barang Konsumsi Publik di Indonesia. *SEIKO : Journal of Management & Business*, 5(2), 2022–2045. <https://doi.org/10.37531/sejaman.v5i1.2024>

- Engkus, E., Hikmat, H., & Saminnurahmat, K. (2017). Perilaku Narsis pada Media Sosial di Kalangan Remaja dan Upaya Penanggulangannya. *Jurnal Penelitian Komunikasi*, 20(2), 121–134. <https://doi.org/10.20422/jpk.v20i2.220>
- Ernawan, K., & Daniel, D. R. (2020). Pengukuran Narsisme CEO Dalam Penelitian di Bidang Bisnis, Manajemen dan Akuntansi: Sebuah Studi Literatur. *JURNAL AKUNTANSI DAN BISNIS : Jurnal Program Studi Akuntansi*, 6(1), 46–58. <https://doi.org/10.31289/jab.v6i1.2861>
- Falah, L. J., & Mita, A. F. (2020). Peran Narsisme CEO Terhadap Pengungkapan ESG di Negara ASEAN-5. *Jurnal Riset Akuntansi Dan Keuangan*, 8(2), 393–404. <https://doi.org/10.17509/jrak.v8i2.26367>
- García-Meca, E., Ramón-Llorens, M. C., & Martínez-Ferrero, J. (2021). Are narcissistic CEOs more tax aggressive? The moderating role of internal audit committees. *Journal of Business Research*, 129, 223–235. <https://doi.org/10.1016/j.jbusres.2021.02.043>
- Hanlon, M., & Slemrod, J. (2007). *What Does Tax Aggressiveness Signal? Evidence from Stock Price Reactions to News About Tax Aggressiveness*. <http://ssrn.com/abstract=975252> Electronic copy available at: <https://ssrn.com/abstract=975252>
- Hariani, & Waluyono. (2019). Effect of Profitability, Leverage and CEO Narcissism on Tax Avoidance. *Scholars Middle East Publishers*, 11650(1). <https://doi.org/10.21276/sb.2019.5.8.2>
- Hoseini, M., Safari Gerayli, M., & Valiyan, H. (2019). Demographic characteristics of the board of directors' structure and tax avoidance: Evidence from Tehran Stock Exchange. *International Journal of Social Economics*, 46(2), 199–212. <https://doi.org/10.1108/IJSE-11-2017-0507>
- Hribar, P., & Yang, H. (2016). CEO Overconfidence and Management Forecasting. *Contemporary Accounting Research*, 33(1), 204–227. <https://doi.org/10.1111/1911-3846.12144>
- Hsieh, T., Wang, Z., & Demirkhan, S. (2018). Overconfidence and tax avoidance: The role of CEO and CFO interaction. *Journal of Accounting and Public Policy*, 37(3), 241–253. <https://doi.org/10.1016/j.jaccpubpol.2018.04.004>
- Jarboui, A., Kachouri Ben Saad, M., & Riguen, R. (2020). Tax avoidance: do board gender diversity and sustainability performance make a difference? *Journal of Financial Crime*, 27(4), 1389–1408. <https://doi.org/10.1108/JFC-09-2019-0122>
- Jevri J, Hendi H, & Dewi S. (2023). Board Gender Diversity, Independent Commissioner dan Tax Avoidance dengan Sustainability Performance Sebagai Variabel Mediasi. *Measurement: Jurnal Akuntansi*, 17(2), 332–345. www.bps.go.id
- Kurniana, E., Wijayanti, R., & Surakarta, U. M. (2023). The Role Of Internal Control In The Relationship Between Board Gender Diversity, Audit Committee, And Independent Commissioners On Tax Aggressiveness. In *Management Studies and Entrepreneurship Journal* (Vol. 4, Issue 6). <http://journal.yrpipku.com/index.php/msej>

- Kusumawati, A. (2007). Kepemimpinan Dalam Perspektif Gender: Adakah Perbedaan? *Jurnal Administrasi Bisnis*, 1(1).
- Leksono, Albertus, & Vhalery. (2019). Pengaruh Ukuran Perusahaan dan Profitabilitas Terhadap Agresivitas Pajak Pada Perusahaan Manufaktur yang Listing di BEI Periode Tahun 2013-2017. *Jurnal of Applied Business and Economic*, 5(4), 301–314.
- Maulana, I. A. (2020). Faktor-Faktor yang Mempengaruhi Agresivitas Pajak Pada Perusahaan Properti dan Real Estate. *KRISNA: Kumpulan Riset Akuntansi*, 11(2), 155–163. <https://doi.org/10.22225/kr.11.2.1178.155-163>
- Meilani, S., Puspitosari, I., Pramesti, W., Firmantyas Putri Pertiwi, I., Akuntansi Syariah, P., UIN Said Surakarta, F. R., & IAIN Salatiga, F. (2021). *Dapatkah Narsisme CEO Mempengaruhi Perilaku Praktik Earning Management Perusahaan Non Keuangan di Indonesia?*
- Nandeka J. (2020). *Pengaruh Narsisme Ceo Terhadap Manajemen Laba Perusahaan*.
- Nugroho. (2019). *Faktor-Faktor yang Mempengaruhi Tarif Pajak Efektif Perusahaan Manufaktur yang Terdaftar di BEI Factors ACTORS That Influence The Effective Tax Rates Of Manufacturing Companies*.
- Nugroho, S. A., & Firmansyah, A. (2017). Pengaruh Financial Distress, Real Earnings Management dan Corporate Governance Terhadap Tax Aggressiveness. In *Journal of Business Administration* (Vol. 1, Issue 2).
- Nurhandono, F., & Firmansyah, A. (2017). Pengaruh Lindung Nilai, Financial Leverage, dan Manajemen Laba Terhadap Agresivitas Pajak. *Media Riset Akuntansi, Auditing & Informasi*, 17(1), 31–52. <https://doi.org/10.25105/mraai.v17i1.2039>
- Nwezoku, N. C., & Egbunike, P. A. (2020). Board Diversity and Corporate Tax Aggressiveness Behaviour of Quoted Healthcare Manufacturing Firms in Nigeria. In *International Journal of Advanced Academic Research / Social and Management Sciences/* (Vol. 6, Issue 2).
- Peni, E., & Vähämaa, S. (2010). Female Executives and Earnings Management. *Managerial Finance*, 36(7), 629–645. <https://doi.org/10.1108/03074351011050343>
- Pratama A. (2019). Pengaruh Strategi Bisnis Terhadap Aggresivitas Pajak Dengan Multiple Large Shareholders Sebagai Moderasi. *Forum Keuangan Dan Bisnis (FKBI)*.
- Pratomo, D., Nazar, M. R., & Pratama, R. A. (2022). Pengaruh Inventory Intensity, Karakter Eksekutif, Karakteristik CEO Terhadap Tax Avoidance pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) pada Tahun 2016-2020. *Jurnal Ilmiah Universitas Batanghari Jambi*, 22(3), 1999. <https://doi.org/10.33087/jiubj.v22i3.2871>
- Rahman, & Cheisviyanny. (2020). Pengaruh Kualitas Corporate Social, Responsibility, Gender Dewan Direksi, dan Gender Dewan Komisaris Terhadap Tax Aggressive. *Jurnal Eksplorasi Akuntansi*, 2(2), 2740–2756.
- Rhee, C. S., Woo, S., & Kim, D. H. (2020). The effect of female employment on corporate sustainability in terms of tax avoidance. *Sustainability (Switzerland)*, 12(1). <https://doi.org/10.3390/su12010140>

- Rianty M, & Rani S. (2021). Pengaruh Narsisme CEO terhadap Kualitas Kualitas Laba Dalam Laporan Keuangan Dengan Variabel Kontrol Size dan Educ. *JURNAL AKUNTANSI DAN BISNIS*, 6(2), 103–121.
- Riguen, R., Salhi, B., & Jarboui, A. (2020). Do women in board represent less corporate tax avoidance? A moderation analysis. *International Journal of Sociology and Social Policy*, 40(1–2), 114–132. <https://doi.org/10.1108/IJSSP-10-2019-0211>
- Rispantyo. (2019). Narsisme CEO dan Kualitas Laba. *Research Fair Unisri 2019*, 3(1).
- Satiti, A. D. R., Syafik, M., & Widarjo, W. (2021). Political Connections and Tax Aggressiveness: The Role Of Gender Diversity As A Moderating Variable. *Media Riset Akuntansi, Auditing & Informasi*, 21(2), 273–292. <https://doi.org/10.25105/mraai.v21i2.9794>
- Scott, J., Judd, J. J. S., Olsen, K. J., & Stekelberg, J. (2017). *How Do Auditors Respond to CEO Narcissism? How Do Auditors Respond to CEO Narcissism? Evidence from External Audit Fees Evidence from External Audit Fees*.
- Sutrisno, P., & Karmudiandri, A. (2020). CEO Overconfidence, Founder & Restatement of Financial Reporting. *International Journal of Business, Economics and Law*, 23, 1. www.idx.co.id
- Tanujaya, K., & Anggreany, E. (2021). Hubungan Dewan Direksi, Keberagaman Gender dan Kinerja Berkelanjutan terhadap Penghindaran Pajak. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(5).
- Utaminingsih, N. S., Kurniasih, D., & Sari, M. P. (2022). The role of internal control in the relationship of board gender diversity, audit committee, and independent commissioner on tax aggressiveness. *Cogent Business and Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2122333>
- Wicaksono, K., Meita Oktaviani, R., & Stikubank Semarang, U. (2021). *Pengaruh Karakteristik CEO Terhadap Agresivitas Pajak Dalam Perusahaan Keluarga*. <http://jurnal.unsil.ac.id/index.php/ja>