

## DAFTAR PUSTAKA

- Ajzen, I. (2020). *The theory of planned behavior: Frequently asked questions. Human Behavior and Emerging Technologies*, 2.
- Alqatan, A., Chemingui, S., & Arslan, M. (2025). Effect of Audit Committee on Tax Aggressiveness: French Evidence. *Journal of Risk and Financial Management*, 18(1).
- Anjarwati, A., Zahra, P. F. A., Putri, M. K., & Putri, T. F. (2023). Upaya Mewujudkan Profil Pelajar Pancasila dengan Melatih karakter Kemandirian. *Jurnal Pendidikan*, 32(2), 283–290.
- Axelrod, R. (n.d.). *The Evolution of Cooperation*.
- Badan Pusat Statistik. (2024). *produk-domestik-bruto-indonesia-triwulanan-2020-2024*. 38.
- Fama, E. F., & Jensen, M. C. (1983). Separation of Ownership and Control. In *Source: Journal of Law and Economics* (Vol. 26, Issue 2).
- Fitrianingsih, D., & Wulandari, P. (2024). PENGARUH KOMITE AUDIT DAN KUALITAS AUDIT TERHADAP *TAX AVOIDANCE* DI PERUSAHAAN MANUFAKTUR FOOD AND BEVERAGES YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI). *Jurnal Bina Bangsa Ekonomika*, 17(1), 294–302.
- Garcia-Blandon, J., Argilés-Bosch, J. M., Ravenda, D., & Castillo-Merino, D. (2022). Board gender quotas, female directors and corporate tax aggressiveness: A causal approach. *International Review of Financial Analysis*, 79, 102010.
- Ghozali, I. (2018). *Aplikasi analisis multivariete dengan program IBM SPSS 23*.

- Godfrey, J., Hodgson, A., & Holmes, S. (2010). Accounting theory. - 7th ed. *IEEE Transactions on Systems, Man, and Cybernetics - TSMC*.
- Gujarati, D. N., & Porter, D. C. (2009). *Basic econometrics*. McGraw-hill.
- Hanlon, M., & Heitzman, S. (2010). A review of tax research. *Journal of Accounting and Economics*, 50(2), 127–178.
- Jensen, M. C., & Meckling, W. H. (1976). THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.
- Kasetyo, E. I., & Nurrahmawati, A. (2025). Karakteristik Komite Audit dan Penghindaran Pajak di Indonesia. *FORUM EKONOMI: Jurnal Ekonomi, Manajemen Dan Akuntansi*, 27(1), 61–72.
- Lailiyah, C. Z., Massela, A., Yulianto, A., & Khalid, A. A. (2024). Impact of Corporate Social Responsibility, Profitability, Leverage, and Capital Intensity on Tax Aggressiveness: The Moderating Role of Firm Size in Indonesian Manufacturing Sector. *Journal of Accounting, Finance and Auditing Studies*, 10(2), 51–64.
- Lanis, R., & Richardson, G. (2012). Corporate social responsibility and tax aggressiveness: An empirical analysis. *Journal of Accounting and Public Policy*, 31(1), 86–108.
- Laporan-Tahunan-Kementerian-Keluangan-2024*. (n.d.).
- Sugiyono, P. D. (2017). Metode penelitian bisnis: pendekatan kuantitatif, kualitatif, kombinasi, dan R&D. *Penerbit CV. Alfabeta: Bandung*, 225(87), 48–61.

- Sukma Alfandia, N., Putri, P. A., & Alfandia, N. S. (2023). Audit committees, political connections, and audit quality on *tax avoidance*. *Journal of Management Science (JMAS)*, 6(2), 211–216.
- Target, M., & Sinergi, M. (n.d.). *EXCEEDING MILESTONES, EMPOWERING SYNERGY 2024 Laporan Tahunan Annual Report*.
- Tax Justice Network. (2020, November). *The State of Tax Justice 2020*.
- Wulandari, D. S. (2022). Tindakan Agresivitas Pajak dipandang dari Teori Akuntansi Positif. *Owner*, 6(1), 554–569.
- Yahaya, O. A. (2025). Audit committee and tax aggressiveness. *Journal of Auditing and Assurance*, 15(1), 112–145.