

DAFTAR PUSTAKA

- Abdelmoula, L., Chouaibi, S., & Chouaibi, J. (2022). The effect of business ethics and governance score on tax avoidance: a European perspective. *International Journal of Ethics and Systems*, 38(4), 576–597. <https://doi.org/10.1108/IJOES-12-2021-0219>
- Adams, C. A., & McNicholas, P. (2007). Making a difference: Sustainability reporting, accountability and organisational change. *Accounting, Auditing and Accountability Journal*, 20(3), 382–402. <https://doi.org/10.1108/09513570710748553>
- Amalia, F. A., & Suprpti, E. (2020). Does the High or Low of Corporate Social Responsibility Disclosure Affect Tax Avoidance? *Journal of Accounting and Investment*, 21(2), 277–288. <https://doi.org/10.18196/jai.2102149>
- Amri, K., Douagi, F. W. B. M., & Guedrib, M. (2023). The impact of internal and external corporate governance mechanisms on tax aggressiveness: evidence from Tunisia. *Journal of Accounting in Emerging Economies*, 13(1), 43–68. <https://doi.org/10.1108/JAEE-01-2021-0019>
- Anita, F. (2015). Pengaruh Corporate Social Responsibility, Leverage, Likuiditas, dan Ukuran Perusahaan terhadap Agresivitas Pajak (Studi Empiris Pada Perusahaan Real Estate Dan Property Yang Terdaftar Di Bursa Efek Indonesia Tahun 2010-2013). *Jom FEKON*, 2.
- Apriyanti, H. W., & Arifin, M. (2021). Tax aggressiveness determinants. *Journal of Islamic Accounting and Finance Research*, 3(1), 27–52. <https://doi.org/10.21580/jiafr.2021.3.1.7412>
- Armstrong, C. S., Blouin, J. L., Jagolinzer, A. D., & Larcker, D. F. (2015). Corporate governance, incentives, and tax avoidance. *Journal of Accounting and Economics*, 60(1), 1–17. <https://doi.org/10.1016/j.jacceco.2015.02.003>
- Ashfaq, K., & Rui, Z. (2019). Revisiting the relationship between corporate governance and corporate social and environmental disclosure practices in Pakistan. *Social Responsibility Journal*, 15(1), 90–119. <https://doi.org/10.1108/SRJ-01-2017-0001>
- Balakrishnan, K., Blouin, J., & Guay, W. (2019). Tax Aggressiveness and Corporate Transparency. *The Accounting Review*, 94(1), 45–69. <https://doi.org/https://doi.org/10.2308/accr-52130>

- Bird, R., & Davis-Nozemack, K. (2018). Tax Avoidance as a Sustainability Problem. *Journal of Business Ethics*, 151(4), 1009–1025. <https://doi.org/10.1007/s10551-016-3162-2>
- Bloomberg. (2023). *Governance Scores - Methodology Theme Guide - Executive Compensation*.
- Blouin, J. (2014). Defining and Measuring Tax Planning Aggressiveness. *National Tax Journal*, 67(4), 875–900.
- Burlea-Schiopoiu, A., & Popa, I. (2013). Legitimacy Theory. In *Encyclopedia of Corporate Social Responsibility* (pp. 1579–1584). Springer Berlin Heidelberg. https://doi.org/10.1007/978-3-642-28036-8_471
- Chen, S., Chen, X., Cheng, Q., & Shevlin, T. (2010). Are family firms more tax aggressive than non-family firms? *Journal of Financial Economics*, 95(1), 41–61. <https://doi.org/10.1016/j.jfineco.2009.02.003>
- Chen, T., & Lin, C. (2017). Does Information Asymmetry Affect Corporate Tax Aggressiveness? *The Journal of Financial and Quantitative Analysis*, 52(5), 2053–2081. <https://doi.org/10.2307/26590471>
- Chen, X. (2018). Corporate Social Responsibility Disclosure, Political Connection and Tax Aggressiveness: Evidence from China's Capital Markets. *Open Journal of Business and Management*, 06(01), 151–164. <https://doi.org/10.4236/ojbm.2018.61010>
- Cho, C. H., & Patten, D. M. (2007). The role of environmental disclosures as tools of legitimacy: A research note. *Accounting, Organizations and Society*, 32(7–8), 639–647. <https://doi.org/10.1016/j.aos.2006.09.009>
- Davis, A. K., Guenther, D. A., Krull, L. K., & Williams, B. M. (2016). Do Socially Responsible Firms Pay More Taxes? *The Accounting Review*, 91(1), 47–68.
- Deegan, C. (2002). Introduction: The legitimising effect of social and environmental disclosures – a theoretical foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282–311. <https://doi.org/10.1108/09513570210435852>
- Deegan, C. M. (2014). *Financial Accounting Theory* (4th ed.). New York: McGraw-Hill Education.
- Deegan, C., & Rankin, M. (1996). Do Australian companies report environmental news objectively? An analysis of environmental disclosures by firms prosecuted successfully by the Environmental Protection Authority. *Accounting, Auditing & Accountability Journal*, 9(2), 50–67.

- Donaldson, T., & Preston, L. E. (1995). The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications. *The Academy of Management Review*, 20(1), 65–91. <https://www.jstor.org/stable/258887>
- Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behavior. *The Pacific Sociological Review*, 18(1), 122–136. <https://www.jstor.org/stable/1388226?seq=1&cid=pdf->
- Fahad, P., & Rahman, P. M. (2020). Impact of corporate governance on CSR disclosure. *International Journal of Disclosure and Governance*, 17(2–3), 155–167. <https://doi.org/10.1057/s41310-020-00082-1>
- Fallan, E., & Fallan, L. (2019). Corporate tax behaviour and environmental disclosure: Strategic trade-offs across elements of CSR? *Scandinavian Journal of Management*, 35(3). <https://doi.org/10.1016/j.scaman.2019.02.001>
- Fama, E. F., & Jensen, M. C. (1983). Agency Problems and Residual Claims AGENCY PROBLEMS AND RESIDUAL CLAIMS*. *The Journal of Law & Economics*, 26(2), 327–349.
- Firmansyah, A., & Estutik, R. S. (2020). Environmental responsibility performance, corporate social responsibility disclosure, tax aggressiveness: Does corporate governance have a role? *Journal of Governance and Regulation*, 9(4), 8–24. <https://doi.org/10.22495/jgrv9i4art1>
- Frank, M. M., Lynch, L. J., & Rego, S. O. (2009). Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting. *The Accounting Review*, 84(2), 467–496. <https://doi.org/https://dx.doi.org/10.2139/ssrn.647604>
- Freeman, R. E. (1994). The Politics of Stakeholder Theory: Some Future Directions. *Business Ethics Quarterly*, 4(4), 409–421. <https://about.jstor.org/terms>
- Freeman, R. E., & Reed, D. L. (1983). Stockholders and Stakeholders: A New Perspective on Corporate Governance. *California Management Review*, 25(3), 88–106.
- Freeman, R. E., Wicks, A. C., & Parmar, B. (2004). Stakeholder theory and “The corporate objective revisited.” *Organization Science*, 15(3), 364–369. <https://doi.org/10.1287/orsc.1040.0066>
- Fuadah, L. L., & Kalsum, U. (2021). The Impact of Corporate Social Responsibility on Firm Value: The Role of Tax Aggressiveness in Indonesia. *Journal of Asian Finance, Economics and Business*, 8(3), 209–216. <https://doi.org/10.13106/jafeb.2021.vol8.no3.0209>
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26*. Semarang: Badan Penerbit Universitas Diponegoro.

- Ghozali, I., & Ratmono, D. (2017). *Analisis Multivariat dan Ekonometrika Teori, Konsep, dan Aplikasi dengan EViews 10* (2nd ed.). Semarang: Badan Penerbit Universitas Diponegoro.
- Gill, A. (2008). Corporate Governance as Social Responsibility: A Research Agenda. *Berkeley Journal of International Law*, 26(2), 452–478. <http://www.calpers-governance.org/principles/domestic/us/downloads/us->
- Gray, R., Javad, M., Power, D. M., & Sinclair, C. D. (2001). Social and environmental disclosure and corporate characteristics: A research note and extension. *Journal of Business Finance and Accounting*, 28(3–4), 327–356. <https://doi.org/10.1111/1468-5957.00376>
- Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics* (5th ed.). New York: McGraw Hill Inc.
- Gunawan, J., Permatasari, P., & Fauzi, H. (2022). The evolution of sustainability reporting practices in Indonesia. *Journal of Cleaner Production*, 358. <https://doi.org/10.1016/j.jclepro.2022.131798>
- Gupta, S., & Newberry, K. (1997). Determinants of the Variability in Corporate Effective Tax Rates: Evidence from Longitudinal Data. *Journal of Accounting and Public Policy*, 16, 1–34.
- Halioui, K., Neifar, S., & Abdelaziz, F. Ben. (2016). Corporate governance, CEO compensation and tax aggressiveness: Evidence from American firms listed on the NASDAQ 100. *Review of Accounting and Finance*, 15(4), 445–462. <https://doi.org/10.1108/RAF-01-2015-0018>
- Hanlon, M., & Heitzman, S. (2010). A review of tax research. In *Journal of Accounting and Economics* (Vol. 50, Issues 2–3, pp. 127–178). <https://doi.org/10.1016/j.jacceco.2010.09.002>
- Hasibuan, D., & Khomsiyah. (2019). Do Corporate Social Responsibility and Corporate Governance Affect Tax Aggressiveness? Evidence from Indonesia. *Journal of Accounting, Business and Finance Research*, 7(1), 8–16. <https://doi.org/10.20448/2002.71.8.16>
- Hasnas, J. (1998). The Normative Theories of Business Ethics: A Guide for the Perplexed. *Business Ethics Quarterly*, 8(1), 19–42. <https://www.jstor.org/stable/3857520>
- Huang, X. B., & Watson, L. (2015). Corporate social responsibility research in accounting. *Journal of Accounting Literature*, 34, 1–16. <https://doi.org/10.1016/j.acclit.2015.03.001>
- Indonesia Corporate Governance Manual: Second Edition.* (2018). www.ifc.org

- Indonesia Policy Brief. (2015). In *Policy Brief*. Organisation for Economic Co-operation and Development.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 4, 305–360. <http://hupress.harvard.edu/catalog/JENTHF.html>
- Jensen, M. C., & Murphy, K. J. (1990). CEO Incentives-It's Not How Much You Pay, But How. *Harvard Business Review*, 3, 138–153. <http://papers.ssrn.com/abstract=146148>.
- Jiang, Y., He, X., Lee, M. L. T., Rosner, B., & Yan, J. (2020). Wilcoxon rank-based tests for clustered data with r package clusrank. *Journal of Statistical Software*, 96, 1–26. <https://doi.org/10.18637/jss.v096.i06>
- Jurnal, L., Vanesali, L., & Kristanto, A. B. (2020). Corporate Governance and Leverage on Tax Aggressiveness: Empirical Study on Mining Companies in Indonesia. *International Journal of Social Science and Business*, 4(1), 81–89. <https://ejournal.undiksha.ac.id/index.php/IJSSB/index>
- Laguir, I., Staglianò, R., & Elbaz, J. (2015). Does corporate social responsibility affect corporate tax aggressiveness? *Journal of Cleaner Production*, 107, 662–675. <https://doi.org/10.1016/j.jclepro.2015.05.059>
- Landry, S., Deslandes, M., & Fortin, A. (2013). Tax Aggressiveness, Corporate Social Responsibility, and Ownership Structure. *Journal of Accounting, Ethics & Public Policy*, 14(3), 611–645. <https://ssrn.com/abstract=2304653>
- Lanis, R., & Richardson, G. (2012). Corporate social responsibility and tax aggressiveness: An empirical analysis. *Journal of Accounting and Public Policy*, 31(1), 86–108. <https://doi.org/10.1016/j.jaccpubpol.2011.10.006>
- Lanis, R., & Richardson, G. (2013). Corporate social responsibility and tax aggressiveness: A test of legitimacy theory. *Accounting, Auditing and Accountability Journal*, 26(1), 75–100. <https://doi.org/10.1108/09513571311285621>
- Lanis, R., & Richardson, G. (2015). Is Corporate Social Responsibility Performance Associated with Tax Avoidance? *Journal of Business Ethics*, 127(2), 439–457. <https://doi.org/10.1007/s10551-014-2052-8>
- Majeed, S., Aziz, T., & Saleem, S. (2015). The effect of corporate governance elements on corporate social responsibility (CSR) disclosure: An empirical evidence from listed companies at KSE Pakistan. *International Journal of Financial Studies*, 3(4), 530–556. <https://doi.org/10.3390/ijfs3040530>

- Martinez, A. L. (2017). Agressividade Tributária: Um Survey da Literatura. *Revista de Educação e Pesquisa Em Contabilidade (REPeC)*, 11(0), 106–124. <https://doi.org/10.17524/repec.v11i0.1724>
- Menchaoui, I., & Hssouna, C. (2022). Impact of internal governance mechanisms on tax aggressiveness: evidence from French firms listed on the CAC 40. *EuroMed Journal of Business*. <https://doi.org/10.1108/EMJB-03-2022-0047>
- Mohanadas, N. D., Salim, A. S. A., & Ramasamy, S. (2019). A Theoretical Review on Corporate Tax Avoidance: Shareholder Approach versus Stakeholder Approach. *Journal of Finance and Banking Review*, 4(3), 82–88. [https://doi.org/10.35609/jfbr.2019.4.3\(1\)](https://doi.org/10.35609/jfbr.2019.4.3(1))
- Nita Aryani, D., & Erni Syahfitri, L. (2023). The Nexus of Corporate Governance, ROA, Public Shareholding on CSR Disclosure. *International Journal of Multidisciplinary Research and Growth Evaluation*, 04(03), 16–21. www.allmultidisciplinaryjournal.com
- Ogbeide, S. O., & Obaretin, O. (2018). Corporate Governance Mechanisms and Tax Aggressiveness of Listed Firms in Nigeria. *AJCG ADMAA Amity Journal of Corporate Governance*, 3(1), 1–12.
- Ong, T., & Djajadikerta, H. G. (2018). Corporate governance and sustainability reporting in the Australian resources industry: an empirical analysis. *Social Responsibility Journal*, 16(1), 1–14. <https://doi.org/10.1108/SRJ-06-2018-0135>
- Onyali, C. I., & Okafor, T. G. (2018). Effect of Corporate Governance Mechanisms on Tax Aggressiveness of Quoted Manufacturing Firms on the Nigerian Stock Exchange. *Asian Journal of Economics, Business and Accounting*, 8(1), 1–20. <https://doi.org/10.9734/ajeba/2018/38594>
- Otoritas Jasa Keuangan. (2014). *Roadmap Tata Kelola Perusahaan Indonesia*.
- Perks, K. J., Farache, F., Shukla, P., & Berry, A. (2013). Communicating responsibility-practicing irresponsibility in CSR advertisements. *Journal of Business Research*, 66(10), 1881–1888. <https://doi.org/10.1016/j.jbusres.2013.02.009>
- Pratama, A. (2018). Determinants of Indonesian Public Listed Companies to Participate in the Tax Amnesty. *Indonesian Journal of Sustainability Accounting and Management*, 2(2), 136. <https://doi.org/10.28992/ijssam.v2i2.57>
- Qiu, Y., Shaukat, A., & Tharyan, R. (2016). Environmental and social disclosures: Link with corporate financial performance. *British Accounting Review*, 48(1), 102–116. <https://doi.org/10.1016/j.bar.2014.10.007>

- Rahmat, R. A. H., & Kustiawan, M. (2020). Corporate Social Responsibility, Size, and Tax Aggressiveness: An Empirical Analysis. *Advances in Economics, Business and Management Research*, 117, 96–99.
- Ratmono, D., & Juliarto, A. (2019). Disclosure of Corporate Social Responsibility (CSR) As a Means Of Legitimacy: It's Impact on the Level Of Tax Aggressiveness. *International Journal of Civil Engineering and Technology*, 10(8), 101–111. <http://www.iaeme.com/IJCIET/index.asp>101<http://www.iaeme.com/ijciет/issues.asp?JType=IJCIET&VType=10&IType=8><http://www.iaeme.com/IJCIET/issues.asp?JType=IJCIET&VType=10&IType=8>
- Salinan Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 Tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik, (2017).
- Salinan Surat Edaran Otoritas Jasa Keuangan Republik Indonesia Nomor 16 /SEOJK.04/2021 Tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik, (2021).
- Sari, D., & Tjen, C. (2016). Corporate Social Responsibility Disclosure, Environmental Performance, and Tax Aggressiveness. *International Research Journal of Business Studies*, 9(2), 93–104.
- Sharairi, M. H. (2021). Differences In the CSR Reporting Practices Between Australia and Indonesia. *Academy of Accounting and Financial Studies Journal*, 25(3), 1–10.
- Silalahi, R. (2021). Pengaruh Corporate Social Responsibility dan Capital Intensity terhadap Agresivitas Pajak (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Selama Periode 2016-2019). *DIPONEGORO JOURNAL OF ACCOUNTING*, 10(4), 1–13. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *The Academy of Management Review*, 20(3), 571–610.
- Tandean, V. A., & Winnie. (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, 28–38.
- THE LAW OF THE REPUBLIC OF INDONESIA NUMBER 40 OF 2007 CONCERNING LIMITED LIABILITY COMPANY, (2007).
- Triwacananingrum, W., & Wijaya, G. M. (2022). Sustainability Reporting and Tax Aggressiveness Before and During Covid-19: GCG Moderating Variable.

Jurnal Akuntansi Dan Keuangan Indonesia, 19(1), 96–119.
<https://doi.org/10.21002/jaki.2022.05>

Wijaya, H., & Mulya, H. (2020). The Effect of Corporate Social Responsibility on Tax Aggressiveness and Impact on Financial Performance. *Saudi Journal of Business and Management Studies*, 5(9), 498–505.
<https://doi.org/10.36348/sjbms.2020.v05i09.003>

Wirawan, A. W., Falah, L. J., Kusumadewi, L., Adhariani, D., & Djakman, C. D. (2020). The Effect of Corporate Social Responsibility on the Firm Value with Risk Management as a Moderating Variable. *Journal of Asia-Pacific Business*, 21(2), 143–160. <https://doi.org/10.1080/10599231.2020.1745051>



FEB UNDIP