

Daftar Pustaka

- Ardyansah, Danis & Zulaikha. 2014. Pengaruh Size, Leverage, Profitability, Capital Intensity Ratio Dan Komisaris Independen Terhadap Effective Tax Rate. *Diponegoro Journal Of Accounting Journal*, Vol. 3, No. 2: pp. 1-9.
- Avi-Yonah, R. 2008. Corporate Social Responsibility and Strategic Tax Behavior. *In Schon, E. (Ed). In Tax and Corporate Governance*. pp. 183–198.
- Balakrishnan, K., J. Blouin, & W, Guay. 2011. Does Tax Aggressiveness Reduce Financial Reporting Transparency?. *All authors are at the Wharton School, University of Pennsylvania 1300 Steinberg Hall-Dietrich Hall*.
- Bird, R & Nozemack, K, D. 2018. Tax Avoidance as a Sustainability Problem. *J. Bus. Ethics*, Vol. 151, No. 4: pp. 1009-1025.
- Boussaidi, A & Hamed, M.S. 2015. The Impact of Governance Mechanisms on Tax Aggressiveness : Empirical Evidence from Tunisian Context. *Journal of Asian Business Strategy*, Vol. 5, No. 1: pp. 1-12.
- Bracking, S., 2012. Secrecy jurisdictions and economic development in Africa: the role of sovereign spaces of exception in producing private wealth and public poverty. *Econ. Soc*, Vol. 41, No. 4: pp. 615-637.
- Cahyono, D. D., Andini, R., & Raharjo, K. 2016. Pengaruh komite audit, kepemilikan institusional, dewan komisaris, ukuran perusahaan (size), leverage (der) dan profitabilitas (ROA) terhadap tindakan penghindaran pajak (tax avoidance) pada perusahaan perbankan yang listing di BEI tahun 2011-2013. *Unpad Journal of Accounting*, Vol. 2, No. 2:pp. -
- Chen, S., Chen, X., Cheng, Q, & Shevlin, T. 2010. Are Family Firms More Tax Aggressive Than Non-Family Firms?. *Journal of Financial Economics*. Vol. 95. pp. 41-61.
- Clarkson, P. M., Li, Y., & Richardson, G. 2008. Revisiting the relation between environmental performance and environmental disclosure: An empirical analysis. *Accounting, Organisations and Society*. Vol. 33. pp. 303-327.
- Deegan, C. 2006. *Financial Accounting Theory*. Australia: Mc Graw Hill.
- . 2007. *Financial Accounting Theory 2nd edition*. Australia: Mc Graw-Hill Australia Pty Limited.

- Desai, A.M., & Dharmapala, D. 2006. Corporate Tax Avoidance and High-powered Incentives. *Journal of Financial Economic*. Vol 79: pp. 145-179.
- De Villiers, C., & C. J. Van Staden. 2006. Can less environmental disclosure have a legitimising effect? Evidence from Africa. *Accounting, organizations and society*. Vol. 31, No. 8: pp. 763-781.
- Febrina, IGN Agung Suaryana. 2011. Faktor-Faktor Yang Mempengaruhi Kebijakan Pengungkapan Tanggung jawab Sosial dan Lingkungan pada Perusahaan Manufaktur di BEI. SNA XIV Aceh
Forum for Corporate Governance in Indonesia (FCGI), "Good Corporate Governance".
- Gamerschlag, R, Moller, K & Verbeeten F. 2010. Determinan of Voluntary CSR Disclosure: Empirical Evidence from Germany. *Review of Managerial Science*. Vol. 5, No. 2-3: pp. 233-266.
- Ghozali, I., & Chariri, A. (2007). *Teori Akuntansi*. Semarang: Universitas Diponegoro.
- . 2014. *Teori Akuntansi*. Semarang: Universitas Diponegoro.
- Ghozali, I. 2016. *Analisis Multivariat dan Ekonometrika*. Semarang: Universitas Diponegoro Semarang.
- Gray, R., D. Owen, & C. Adams. 1996. Accounting and Accountability: Changes and Challenges in Corporate Social and: Reporting and Environmental Reporting. *Prentice Hall*.
- Gunawan, J., Djajadikerta, H.G. & Smith, Malcolm. 2009. An Examination Of Corporate Social Disclosure In The Annual Reports Of Indonesian Listed Companies. *Asia Pasific Centre for Enviromental Accountability Journal*, Vol. 15, No. 1:pp. 31-36.
- Gunawan, J. 2017. Pengaruh Corporate Social Responsibility dan Corporate Governance Terhadap Agresivitas Pajak. *Universitas Trisakti: Jurnal Akuntansi/Volume XXI*, No. 03: pp. 425-436.
- Inkiriwang. G. Kevin. 2017. Perspektif Hukum Terhadap upaya Penghindaran Pajak oleh Suatu Badan Usaha1. *Lex et Societatis*, Vol. V/No. 4/Jun/2017.
- Hanifaa, R.M., & T.E. Cooke. 2005. *The Impact of Culture and Governance on Corporate Social Reporting*. *Journal of Accounting and Public Policy*,. Vol. 24, No. 5: pp. 391-430.

- Halioui, Neifer, & Abdelaziz. 2016. Corporate Governance, CEO Compensation and Tax Aggressiveness: Evidence from American Firms Listed on the NASDAQ 100. *Emerald Group Publishing, Review Accounting Finance* Vol. 1, No. 4: pp. 445-462.
- Harjito, Y., Sari, N. C. & Yulianto. 2017. Tax Aggressiveness Seen From Company Characteristics and Corporate Social Responsibility. *Journal of Auditing, Finance, ad Forensic Accounting*, Vol. 5, No. 2: pp.77-91.
- Hsieh, Yao-Chih. 2012. New Evidence on Determinants Of Corporate Effective Tax Rates. *African Journal of Business Management*, Vol. 6, No. 3: pp. 1177-1180.
- Indriantoro, Nur & Bambang Supomo. 2002. Metodologi Penelitian Bisnis. Yogyakarta: BPFE.
- Jessica, & Toly, A. R. 2014. Pengaruh Pengungkapan Corporate Sosial Responsibility terhadap Agresivitas Pajak. *Universitas Kristen Petra: Tax and Accounting Review*, Vol. 4, No.1.
- Kansal, M., Joshi, M., & Batra, G. S. 2014. Determinants of Corporate Social Responsibility Disclosures: Evidence from India. *Advances in Accounting, incorporating Advances in International Accounting*, Vol. 30, No. 1: pp. 217-229.
- Karim, E. K., Prinsker, R & Ashok R. 2013. Firm Size And The Voluntary Disclosure Of Non Financial Information By Private Versus Public Firm Managers. *Managerial Auditing Journal*, Vol. 28, No. 9: pp. 866-892.
- Laguir, I., Stagliano, R., & Elbaz, J. 2015. Does Corporate Social Responsibility Affect Corporate Tax Aggressiveness?. *Journal of Cleaner Production*, Vol. 107: pp. 662-675.
- Lako, Andreas. 2016. Meminimalisir Sisi Gelap CSR. *Tabloid Kontan*.
- Lanis, R., & Richardson, G. 2007. Determinants of the variability in corporate effective tax rates and reform: evidence from australia. *Journal of Accounting and public policy*, Vol. 26, No. 6: pp. 689-704.
- Lanis, R., & Richardson, G. 2011. The Effect of Board of Director Composition on Corporate Tax Aggressiveness. *Journal Accounting Public Policy*, Vol. 30, No. 1: pp. 50-70.
- Lanis, R., & Richardson, G. 2012. Corporate Social Responsibility and Tax Aggressiveness: An Emperical Analysis. *Journal Account Public Policy*, Vol. 32, No. 1: pp. 86-108.

- Lanis, R., & Richardson, G. 2013. Corporate Social Responsibility and Tax Aggressiveness: A Test of Legitimacy Theory. *Accounting, Auditing & Accountability Journal*, Vol. 26, No. 1: pp. 75-100.
- Lanis, R., & Richardson, G. 2014. Is Corporate Social Responsibility Performance Associated With Tax Avoidance?. *Science Business Media Dordrecht*, Vol. 127, No. 2: pp. 439-457.
- Lindblom, C. K. 1994. The implications of organizational legitimacy for corporate social performance and disclosure. *Paper read at Critical perspectives on accounting conference*, New York.
- Magness, Vanessa. 2006. Strategic Posture, Financial Performance And Environmental Disclosure: An Empirical Test of Legitimacy Theory. *Accounting, Auditing & Accountability Journal*. Vol 19, No. 4: pp. 540-563.
- Mumtahanan, N. Shofia & Septiani, Aditya. 2017. Pengaruh Pengungkapan Corporate Social Responsibility Terhadap Agresivitas Pajak dengan Moderasi Kepemilikan Saham Keluarga. *Diponegoro Journal Of Accounting*, Vol. 6, No. 4: pp. 1-13.
- Mustika, Silfi A. & Ratnawati, Vince. 2017. Pengaruh Corporate Social Responsibility, Ukuran Perusahaan, Profitabilitas, Leverage, capital intensity dan kepemilikan keluarga terhadap agresivitas pajak. *JOM Fekon, Universitas Riau*, Vol. 4, No 1.
- Muzakki, M. R., & Darsono. 2015. Pengaruh Corporate Social Responsibility dan Capital Intensity Terhadap Penghindaran Pajak. *Diponegoro Jurnal Of Accounting*, Vol. 4, No. 3: pp. 1-8.
- Octaviana, N. Elma & Rohman, Abdul. 2013. Pengaruh Agresivitas Pajak Terhadap Corporate Social Responsibility: Untuk Menguji Teori legitimasi. *Diponegoro Journal Of Accounting*, Vol. 3, No. 2: pp. 1-12.
- Orij, Rene. 2010. Corporate Social Disclosure In The Context Of National Cultures and Stakeholder Theory. *Accounting, Auditing & Accountability Journal*, Vol. 23, No. 27: pp. 868-889.
- Pernyataan Standar Akuntansi Keuangan (PSAK) No. 1 (revisi 2017) paragraf 12
- Pradipta, d. h., & Supriyadi. 2015. Pengaruh Corporate Social Responsibility (CSR), Profitabilitas, Leverage, Dan Komisaris Independen Terhadap Penghindaran Pajak. *Universitas Gajah Mada, Jurnal Akuntansi*, Volume 13.

- Pranoto, B. A., & Widagdo, A. K. 2016. Pengaruh Koneksi Politik dan Corporate Governance terhadap Tax Aggressiveness. *Seminar Nasional dan The 3rd for Syariah Paper*.
- Republik Indonesia. 2010. *Peraturan Pemerintah Nomor 93 Tahun 2010. Tentang Sumbangan Penanggulangan Bencana Nasional, Sumbangan Penelitian Dan Pengembangan, Sumbangan Fasilitas Pendidikan, Sumbangan Pembinaan Olahraga, Dan Biaya Pembangunan Infrastruktur Sosial Yang Dapat Dikurangkan Dari Penghasilan Bruto*.
- Republik Indonesia. 2007. *Undang-undang No 40 Tahun 2007 tentang Perseroan Terbatas (UUPT)*
- Republik Indonesia. 2007. *Undang-undang No 28 Tahun 2007 Tentang Perubahan ketiga atas undang-undang nomor 6 tahun 1983 tentang ketentuan umum dan perpajakan*.
- Republik Indonesia. 2008. *Undang-Undang Republik Indonesia Nomor 36 Tahun 2008 Tentang Perubahan Keempat Atas Undang-Undang Nomor 6 Tahun 1983 Tentang Pajak Penghasilan*.
- Republik Indonesia. 2012. *Peraturan Pemerintah No. 47 Tahun 2012 Tentang Tanggung Jawab Sosial Dan Lingkungan Perseroan Terbatas*.
- Sari, D. K., & Martani, D. 2010. Karakteristik Kepemilikan Perusahaan, Corporate Governance dan Tindakan Pajak Agresif. *Simposium Nasional Akuntansi XIII Purwokerto*.
- Sekaran, Uma. 2016. *Research Methods for Business, A Skill Building Approach* John Wiley & Sons, Inc.
- Setiadji, Bambang. 2010. *Diusulkan Ada Pemotongan Pajak*. *Harian Seputar Indonesia*. <http://www.ortax.org/ortax/?mod=berita&page=show&id=10431&q&hlm=3>.
- Shocker, A.D., & Sethi. S.P. 1973. An Approach To Incorporating Corporate Action Strategies. *California Management Review*, Vol. 15, No. 4: pp. 97-105.
- Siregar, Sylvia V., & Utama, S. 2008. Type of earnings management and the effect of ownership structure, firm size, and corporate-governance practices: evidence from Indonesia. *The International Journal of Accounting*, Vol. 43, No. 1: pp. 1-27.
- Suaryana, Agung. 2011. Faktor-Faktor Yang Mempengaruhi Kebijakan Pengungkapan Tanggung jawab Sosial dan Lingkungan pada Perusahaan

Manufaktur di Bursa Efek Indonesia. *Jurusan Akuntansi, Fakultas Ekonomi Universitas Udayana*, Vol. 7, No. 1.

Sugiyono. 2008. *Metode Penelitian Bisnis*. Alfabeta : Bandung.

Tiaras, Irvan & Wijaya, Henryanto. 2015. Pengaruh Likuiditas, Leverage, Manajemen Laba, Komisaris Independen dan Ukuran Perusahaan Terhadap Agresivitas Pajak. *Jurnal Akuntansi Universitas Tarumanagara Jakarta*, Vol. 19, No. 3: pp. 380-397.

Timothy, K. Y. 2010. Effects of Corporate Governance on Tax Aggressiveness. *Hongkong: Baptist University*.

Villiers, C. d., Staden, V., & Chris, J. 2006. Can Less Environmental Disclosure Have A Legitimising Effect? Evidence from Africa. *Elsevier Ltd: Accounting, Organizations and Society*, Vol. 31, No. 8: pp.763-781.

Wahab, E. A., Ariff, M. A., Marzuki, M. M., & Sanusi, M. Z. 2017. Political Conections, Corporate Governance and Tax Aggressiveness In Malaysia. *Asian Review of Accounting*, Vol. 25, No. 3: pp. 424-451

www.GRI-reporting.org

www.swadigital.com

Yoehana, M. 2013. Analisis Pengaruh Corporate Social Responsibility Terhadap Agresivitas Pajak. *Jurusan Akuntansi Fakultas Ekonomika dan Bisnis Universitas Diponegoro Semarang*.

Yunistiyani, Vina dan Tahar, Afrizal. 2017. Corporate Social Responsibility dan Aresivitas Pelaporan Keuangan Terhadap Agresivitas Pajak Dengan Good Corporate Governance Sebagai Pemoderasi. *Jurnal Ilmiah Akuntansi*, Vol. 2(1): pp. 01-013.

Zeng, X. T. Bixia. 2016. Profitability, State Ownership, Tax Reporting And Corporate Social Responsibility: Evidence From Chinese Listed Firm. *Social Responsibility Journal*. Vol. 12 Iss.