DAFTAR PUSTAKA

Armstrong, C. S., Blouin, J. L., & Larcker, D. F. (2015). Corporate Governance , Incentives , and Tax Avoidance, *60*, 1–17.

Bird, D. (2016). Tax Avoidance as a Sustainability Problem. *Journal of Business Ethics*, (February). https://doi.org/10.1007/s10551-016-3162-2

Braam, G., Weerd, L. Uit De, Hauck, M., & Huijbregts, M. (2016). AC SC. *Journal of Cleaner Production*. https://doi.org/10.1016/j.jclepro.2016.03.039

Bryant-kutcher, L. A., Guenther, D. A., & Jackson, M. (2012). How Do Cross-Country Differences in Corporate Tax Rates Affect Firm Value?, *34*(2), 1–17. https://doi.org/10.2308/atax-10207

Cahan, S. F., Villiers, C. De, Jeter, D. C., Naiker, V., & Van, C. J. (2015). Are CSR Disclosures Value Relevant ? Cross-Country Evidence. *European Accounting Review*, *8180*(November). https://doi.org/10.1080/09638180.2015.1064009

Carroll, A. B. (1979). A Three-Dimensional Conceptual Model of Corporate Performance, *4*(4).

Chen, X., Hu, N., & Wang, X. (2014). Tax avoidance and firm value : evidence from China, *5*(1), 25–42. https://doi.org/10.1108/NBRI-10-2013-0037

Christensen, J. (2004). The Social Irresponsibility of Corporate Tax Avoidance : Taking CSR to the bottom line, *47*(December 2001), 37–44. https://doi.org/10.1057/palgrave.development.1100066

Davis, A. K., Guenther, D. A., Krull, L. K., & Williams, B. M. (2016). Do Socially Responsible Firms Pay More Taxes? *The Accounting Review*.

Deegan, C. (2002). The legitimising effect of social and environmental disclosures-a theoretical foundation, *15*(3), 282–311. https://doi.org/10.1108/09513570210435852

Desai, D. (2006). Corporate tax avoidance and high-powered incentives. *Journal of Financial Economics*, *79*, 145–179. https://doi.org/10.1016/j.jfineco.2005.02.002

Desai, M. A., & Dharmapala, D. (2009). Corporate tax avoidance and firm value, *91*(August), 537–546.

Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate social and environmental reporting A review of the literature and a longitudinal study of UK disclosure, *8*(2), 47–77.

Ghozali, Imam. 2018. Aplikasi Analisis Multivariate dengan Program IBM SPSS 25. Badan Penerbit Universitas Diponegoro: Semarang

Gujarati, Damodar. 2003. Ekonometrika Dasar. Terjemah Sumarno Zein. Jakarta:

Erlangga.

Hoi, C. K., Wu, Q., & Zhang, H. (2013). Is Corporate Social Responsibility (CSR) Associated with Tax Avoidance? Evidence from Irresponsible CSR Activities. *The Accounting Review*, *88(6)*, 2025–2059.

Jenkins, R., & Newell, P. (2013). CSR, Tax and Development 1, *34*(3), 1378–3968.

Jensen, C., & Meckling, H. (1976). Theory of The Firm : Managerial Behavior , Agency Costs and Ownership Structure. *Journal of Financial Economics*, *3*, 305–360.

Jessica, T. (2014). Pengaruh Pengungkapan Corporate Social Responsibility Terhadap Agresivitas Pajak, *4*(1).

Kiesewetter, D., & Manthey, J. (2017). Tax avoidance , value creation and CSR – a European perspective. *Corporate Governance: The International Journal of Business in Society*, *17*(5), 20. https://doi.org/10.1108/CG-08-2016-0166

Kiesewetter, D., Manthey, J., Kiesewetter, D., & Manthey, J. (2017). Tax avoidance , value creation and CSR – a European perspective. https://doi.org/10.1108/CG-08-2016-0166

Kotler, P., & Lee, N. (2005). *Corporate Social Responsibility : Doing the Most Good for Your Company and Your Cause*. (I. U. S. of A. Jhon Wiley & Sons, Ed.). United States of America.: Best Practices From Hewlett Packard, Ben & Jerry's, and Other Leading Companies.

Lanis, R., & Richardson, G. (2012a). 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. (2012b). J . Account . Public Policy 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

Lioui, A., & Sharma, Z. (2012). Environmental corporate social responsibility and fi nancial performance : Disentangling direct and indirect effects. *Ecological Economics*, *78*, 100–111. https://doi.org/10.1016/j.ecolecon.2012.04.004

Lu, L. W., & Taylor, M. E. (2018). A Study of the Relationships among Environmental Performance , Environmental Disclosure , and Financial Performance. *Asian Review of Accounting*, *26*(1), 107–130. https://doi.org/10.1108/ARA-01-2016-0010

Minnick, K., & Noga, T. (2010). Do corporate governance characteristics in fluence tax management ? *Journal of Corporate Finance*, *16*, 703–718. https://doi.org/10.1016/j.jcorpfin.2010.08.005

Preuss, L. (2010). Tax avoidance and corporate social responsibility : you can ' t

do both , or can you ? *Corporate Governance: The International Journal of Business in Society*, *10*(4), 365–374. https://doi.org/10.1108/14720701011069605

Rego, W. (2012). Equity Risk Incentives and Corporate Tax Aggressiveness. *Journal of Accounting Resource*, *50*(3), 775–810.

Salzmann, A. J. (2013). The integration of sustainability into the theory and practice of finance : an overview of the state of the art and outline of future developments, 555–576. https://doi.org/10.1007/s11573-013-0667-3

Sukhdev, S. (2017). Empirical Study on Determinants of Environmental Disclosure : Approach of Selected Conglomerates. *Managerial Auditing Journal*, *Vol. 32*(4/5).

Tandean, V. A., & Tandean, V. A. (2016). The Effect of Good Corporate Governance on Tax Avoidance : An Empirical Study on Manufacturing Companies Listed in IDX period 2010-2013.

Wahab, H. (2011). Tax Planning, Corporate Governance and Equity Value, 1–43.

Wilson, R. J. (2009). An Examination of Corporate Tax Shelter Participants. *The Accounting Review*, *84*(3), 969–999.

Ylonen, L. (2015). For logistical reasons only ? A case study of tax planning and corporate social responsibility reporting. *Critical Perspectives on Accounting*. https://doi.org/10.1016/j.cpa.2014.12.001

Yoehana, M. (2013). Analisis Pengaruh Corporate Social Responsibility Terhadap Agresivitas Pajak.

Zakimi, F., & Hamid, A. (2016). Corporate social disclosure by banks and finance companies : Malaysian evidence CORPORATE SOCIAL DISCLOSURE BY BANKS AND FINANCE COMPANIES : MALAYSIAN EVIDENCE, (January 2004). https://doi.org/10.22495/cocv1i4p10

FEB UNDIP