

DAFTAR PUSTAKA

- Abdelfattah, T., & Aboud, A. (2020). Tax avoidance, corporate governance, and corporate social responsibility: The case of the Egyptian capital market. *Journal of International Accounting, Auditing and Taxation*, 38, 100304. <https://doi.org/10.1016/j.intaccaudtax.2020.100304>
- Acosta Garcia, C. ... Roggeman, A. (2024). Corporate social responsibility and tax avoidance: the moderating role of economic freedom. *Society and Business Review*, 2022. <https://doi.org/10.1108/SBR-11-2023-0345>
- Agyei-Mensah, B. K. (2020). The impact of board characteristics on corporate investment decisions: an empirical study. *Corporate Governance (Bingley)*, 21(4), 569–586. <https://doi.org/10.1108/CG-04-2020-0125>
- Alfinur. (2024). Pengaruh Mekanisme Good Corporate Governance terhadap Nilai Perusahaan. *Accounting Student Research Journal*, 3(1), 22–37. <https://doi.org/10.62108/asrj.v3i1.7379>
- Alharbi, R. ... McLaren, J. (2022). Women directors and market valuation: What are the “Wonder Woman” attributes in banking? *Journal of International Financial Markets, Institutions and Money*, 80(July), 101611. <https://doi.org/10.1016/j.intfin.2022.101611>
- Amalia, F. A., & Suprapti, E. (2020). Does the High or Low of Corporate Social Responsibility Disclosure Affect Tax Avoidance? *Journal of Accounting and Investment*, 21(2). <https://doi.org/10.18196/jai.2102149>
- Amidu, M. ... Acquah, P. (2019). Transfer pricing, earnings management and tax avoidance of firms in Ghana. *Journal of Financial Crime*, 26(1), 235–259. <https://doi.org/10.1108/JFC-10-2017-0091>
- Arianti, B. F. (2020). The Effect of Independent Commissioner’s Moderation of CSR and Institutional Ownership on Tax Avoidance. *Jabe (Journal of Accounting and Business Education)*, 4(2), 98. <https://doi.org/10.26675/jabe.v4i2.8271>
- Arifianto & Chabachib. (2016). Analisis Faktor-Faktor Yang Mempengaruhi Nilai Perusahaan (Studi Kasus Pada Perusahaan Yang Terdaftar Pada Indeks LQ-45

- Periode 2011-2014). *Diponegoro Journal Of Management*, 5(1), 1–12.
<http://ejournal-s1.undip.ac.id/index.php/dbr>
- Aronmwan, E. J., & Okaiwele, I. M. (2020). Measuring Tax Avoidance using Effective Tax Rate : Concepts and Implications. *Journal of Accounting and Management*, 10(1), 27–38.
https://www.researchgate.net/publication/342644528_Measuring_Tax_Avoidance_using_Effective_Tax_Rate_Concepts_and_Implications
- Arora, A., & Bodhanwala, S. (2018). Relationship between Corporate Governance Index and Firm Performance: Indian Evidence. *Global Business Review*, 19(3), 675–689. <https://doi.org/10.1177/0972150917713812>
- Bakanova, E. (2014). Corporate Social Responsibility in the Context of the Institutional Approach. *Advances in Economics and Business*, 2(5), 181–183. <https://doi.org/10.13189/aeb.2014.020501>
- Bear, S. ... Post, C. (2010). The Impact of Board Diversity and Gender Composition on Corporate Social Responsibility and Firm Reputation. *Journal of Business Ethics*, 97(2), 207–221. <https://doi.org/10.1007/s10551-010-0505-2>
- Bhatt, R. R., & Bhattacharya, S. (2015). Do Board Characteristics Impact Firm Performance? An Agency and Resource Dependency Theory Perspective. *Asia-Pacific Journal of Management Research and Innovation*, 11(4), 274–287. <https://doi.org/10.1177/2319510x15602973>
- Brigham, E. F., & Gapenski, L. C. (1996). *Intermediate Financial Management* (Fifth Edit). The Dryden Press.
- Chatjuthamard, P. ... Kilic, M. (2021). Does board gender diversity matter? Evidence from hostile takeover vulnerability. *Corporate Governance (Bingley)*, 21(5), 845–864. <https://doi.org/10.1108/CG-08-2020-0353>
- Chouaibi, J. ... Abdessamed, N. (2022). The effect of corporate social responsibility practices on tax avoidance: an empirical study in the French context. *Competitiveness Review*, 32(3), 326–349. <https://doi.org/10.1108/CR-04-2021-0062>
- Dakhli, A. (2022). Do women on corporate boardrooms have an impact on tax

- avoidance? The mediating role of corporate social responsibility. *Corporate Governance (Bingley)*, 22(4), 821–845. <https://doi.org/10.1108/CG-07-2021-0265>
- Davis, A. K. ... Williams, B. M. (2016). Do socially responsible firms pay more taxes? *Accounting Review*, 91(1), 47–68. <https://doi.org/10.2308/accr-51224>
- Deloitte. (2023). Women in the Boardroom. In *Economist* (Vol. 369, Issue 8345, pp. 61–62).
- Dewi, R. R., & Gunawan, I. D. (2019). The Implications Of CSR And GCG On Tax Avoidance. *Jurnal Akuntansi*, 23(2), 195. <https://doi.org/10.24912/ja.v23i2.577>
- Ding, R. ... Xu, Z. (2022). Do women drive corporate social responsibility? Evidence from gender diversity reforms around the world. *International Review of Law and Economics*, 72(September), 106097. <https://doi.org/10.1016/j.irl.2022.106097>
- Direktorat Jenderal Pajak. (2021). *Ketentuan dalam Undang-Undang Harmonisasi Peraturan Perpajakan*. Pajak.Go.Id. <https://www.pajak.go.id/id/uu-hpp>
- Donaldson, T., & Preston, L. E. E. E. (1995). The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications Author (s): Thomas Donaldson and Lee E. Preston Source: The Academy of Management Review, Vol. 20, No. 1 (Jan., 1995), pp. 65-91 Published by: Academy of Manag. *The Academy of Management Review*, 20(1), 65–91.
- Duppatti, G. R. ... Sune, A. (2019). Relevance of corporate boards in driving performance in the period that covers financial crisis. *Corporate Governance (Bingley)*, 19(2), 321–338. <https://doi.org/10.1108/CG-11-2016-0204>
- Elamer, A. A. ... Benyazid, I. (2018). The corporate governance–risk-taking nexus: evidence from insurance companies. *International Journal of Ethics and Systems*, 34(4), 493–509. <https://doi.org/10.1108/IJOES-07-2018-0103>
- Elmagrhi, M. H. ... Zhang, Q. (2019). A study of environmental policies and regulations, governance structures, and environmental performance: the role of female directors. *Business Strategy and the Environment*, 28(1), 206-220. <https://doi.org/10.1002/bse.2250>

- Falbo, T. D., & Firmansyah, A. (2019). Thin Capitalization, Transfer Pricing Aggresiveness, Penghindaran Pajak. *Indonesian Journal of Accounting and Governance*, 2(1), 1–28. <https://doi.org/10.36766/ijag.v2i1.11>
- Finér, L., & Ylönen, M. (2017). Tax-driven wealth chains: A multiple case study of tax avoidance in the finnish mining sector. *Critical Perspectives on Accounting*, 48, 53–81. <https://doi.org/10.1016/j.cpa.2017.01.002>
- Frank, M. margaret ... Rego, S. O. (2009). Tax Reporting Aggressiveness and its Relation Financial Reporting University of Virginia. *Accounting Review*, 84(2), 467–496. <https://doi.org/10.2308/accr.2009.84.%0A2.467>
- Freeman, R. E., & David, L. R. (1983). Stockholders and Stakeholders: A New Perspective on Corporate Governance. *California Management Review*, 25(3), 88–106. <https://doi.org/10.2307/41165018>
- Friedman, M. (1970). A Theoretical Framework for Monetary Analysis. *Journal of Political Economy*, 78(6), 1385–1386. <https://doi.org/10.1086/259720>
- Gangi, F. ... Daniele, L. M. (2019). Sustainable development and corporate governance in the financial system: Are environmentally friendly banks less risky? *Corporate Social Responsibility and Environmental Management*, 26(3), 529–547. <https://doi.org/10.1002/csr.1699>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26* (Edisi 10). Badan Penerbit Universitas Diponegoro.
- Ghozali, I., & Ratmono, D. (2017). *Analisis Multivariat dan Ekonometrika: Teori, Konsep dan Aplikasi dengan EVIEWS 10* (2nd ed.). Badan Penerbit Universitas Diponegoro.
- Giarto, R. V. D., & Fachrurrozie, F. (2020). The Effect of Leverage, Sales Growth, Cash Flow on Financial Distress with Corporate Governance as a Moderating Variable. *Accounting Analysis Journal*, 9(1), 15–21. <https://doi.org/10.15294/aaj.v9i1.31022>
- Ginglinger, E., & Raskopf, C. (2023). Women directors and E&S performance: Evidence from board gender quotas. *Journal of Corporate Finance*,

- 83(August), 102496. <https://doi.org/10.1016/j.jcorpfin.2023.102496>
- Global Witness. (2019). *Adaro Moves Hundreds of Millions of Dollars into Growing Offshore Network*. Global Witness. <https://www.globalwitness.org/en/press-releases/adaro-moves-hundreds-millions-dollars-growing-offshore-network/>
- Goerke, L. (2019). Corporate social responsibility and tax avoidance. *Journal of Public Economic Theory*, 21(2), 310–331. <https://doi.org/10.1111/jpet.12341>
- Gujarati, D. N., & Porter, D. C. (2012). *Dasar-dasar Ekonometrika* (5th ed.). Salemba Empat.
- Gulzar, M. A. ... Khuong, N. V. (2018). Does corporate social responsibility influence corporate tax avoidance of Chinese listed companies? *Sustainability (Switzerland)*, 10(12). <https://doi.org/10.3390/su10124549>
- Guna, W. I., & Herawaty, A. (2010). The Montreal Set of Facial Displays of Emotion (slides). *Pengaruh Mekanisme Good Corporate Governance, Independensi Auditor, Kualitas Audit Dan Faktor Lainnya terhadap Manajemen Laba*, 12(1), 53–68. <https://jurnaltsm.id/index.php/JBA/article/view/162/137>
- Gupta, S., & Newberry, K. (1997). Determinants of the variability of corporate effective tax rates: Evidence from romanian listed companies. *Journal of Accounting and Public Policy*, 16(1), 1–34. <https://doi.org/10.2753/REE1540-496X5004S4007>
- Hartmann, F. G. H., & Moers, F. (1999). Testing contingency hypotheses in budgetary research: An evaluation of the use of moderated regression analysis. *Accounting, Organizations and Society*, 24(4), 291–315. [https://doi.org/10.1016/S0361-3682\(99\)00002-1](https://doi.org/10.1016/S0361-3682(99)00002-1)
- Heide, J. B. (1994). Interorganizational Governance in. *Journal of Marketing*, 58, 71–85.
- Hidayati, N. D. (2011). Pattern of corporate social responsibility programs: A case study. *Social Responsibility Journal*, 7(1), 104–117. <https://doi.org/10.1108/174711111111114576>
- Hoi, C. K. ... Zhang, H. (2013). Is corporate social responsibility (CSR) associated

- with tax avoidance? Evidence from irresponsible CSR activities. *Accounting Review*, 88(6), 2025–2059. <https://doi.org/10.2308/accr-50544>
- Hoseini, M., & Gerayli, M. S. (2018). The Presence of Women on the Board and Tax Avoidance: Evidence from Tehran Stock Exchange. *International Journal of Finance and Managerial Accounting*, 3(9), 53–62.
- Hoseini, 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>
- Issa, A., & Zaid, M. A. A. (2021). Boardroom gender diversity and corporate environmental performance: a multi-theoretical perspective in the MENA region. *International Journal of Accounting and Information Management*, 29(4), 603–630. <https://doi.org/10.1108/IJAIM-05-2021-0101>
- Jarboui, A. ... 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>
- Jin, L. ... Huang, Y. (2024). Forecasting disorientation in the tax avoidance map: Tax haven subsidiaries and analyst forecasts. *International Review of Financial Analysis*, 96(PA), 103661. <https://doi.org/10.1016/j.irfa.2024.103661>
- Kamaliah. (2020). Disclosure of corporate social responsibility (CSR) and its implications on company value as a result of the impact of corporate governance and profitability. *International Journal of Law and Management*, 62(4), 339–354. <https://doi.org/10.1108/IJLMA-08-2017-0197>
- Karundeng, F. ... Dananjaya, Y. (2020). Analysis of the effect of corporate social responsibility on tax avoidance with profitability and firm size as moderating variable. *International Journal of Society Systems Science*, 12(3), 215–230.
- Kemnaker. (2025). *MEWUJUDKAN KESEMPATAN DAN KESETARAAN BAGI PARA PEKERJA*. Kementerian Ketenagakerjaan Republik Indonesia. <https://majalahsenta.kemnaker.go.id/artikel/mewujudkan-kesempatan-dan-kesetaraan-bagi-para-pekerja>

- Khalifah H, A. M. G. (2018). *The Effect of Board and Audit Committee Characteristics on the Financial Performance of United Arab Emirates Firms. July*, 1–150.
- Kovermann, J., & Velte, P. (2019). The impact of corporate governance on corporate tax avoidance—A literature review. *Journal of International Accounting, Auditing and Taxation*, 36, 100270. <https://doi.org/10.1016/j.intaccaudtax.2019.100270>
- Landry, S. ... Fortin, A. (2013). Tax aggressiveness, corporate social responsibility, and ownership structure. *Journal of Accounting, Ethics and Public Policy*, 14(3), 611–645. <https://doi.org/10.2139/ssrn.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. ... Taylor, G. (2017). Board of Director Gender and Corporate Tax Aggressiveness: An Empirical Analysis. *Journal of Business Ethics*, 144(3), 577–596. <https://doi.org/10.1007/s10551-015-2815-x>
- Latif, N. ... Mauliyah, N. I. (2023). The Role of Corporate Social Responsibility Decoupling on Corporate Tax Avoidance. *JASF Journal of Accounting and Strategic Finance*, 6(1), 35–50. <http://jasf.upnjatim.ac.id>
- Lestari, S. P., & Khafid, M. (2021). Accounting Analysis Journal The Role of Company Size in Moderating the Effect of Profitability, Profit Growth, Leverage, and Liquidity on Earnings Quality ARTICLE INFO ABSTRACT. *Accounting Analysis Journal*, 10(2), 9–16. <https://doi.org/10.15294/aaj.v10i2.45939>
- López-González, E. ... García-Meca, E. (2019). Does corporate social responsibility affect tax avoidance: Evidence from family firms. *Corporate Social Responsibility and Environmental Management*, 26(4), 819–831. <https://doi.org/10.1002/csr.1723>
- Marlina Permatasari, & Estralita Trisnawati. (2022). Deferred Tax On Real Profit Management With Tax Planning As Moderating. *Jurnal Akuntansi*, 26(2), 280–305. <https://doi.org/10.24912/ja.v26i2.886>

- McGuinness, P. B. ... Wang, M. (2017). The role of board gender and foreign ownership in the CSR performance of Chinese listed firms. *Journal of Corporate Finance*, 42, 75–99. <https://doi.org/10.1016/j.jcorpfin.2016.11.001>
- Ngadiman, N., & Puspitasari, C. (2017). Pengaruh Leverage, Kepemilikan Institusional, Dan Ukuran Perusahaan Terhadap Penghindaran Pajak (Tax Avoidance) Pada Perusahaan Sektor Manufaktur Yang Terdaftar Di Bursa Efek Indonesia 2010-2012. *Jurnal Akuntansi*, 18(3), 408–421. <https://doi.org/10.24912/ja.v18i3.273>
- Nguyen, T. H. H. ... Malagila, J. K. (2020). Women on corporate boards and corporate financial and non-financial performance: A systematic literature review and future research agenda. *International Review of Financial Analysis*, 71(July), 101554. <https://doi.org/10.1016/j.irfa.2020.101554>
- Nguyen, T. T. P., & Thai, H. M. (2022). Effects of female directors on gender diversity at lower organization levels and CSR performance: Evidence in Japan. *Global Finance Journal*, 53(May), 100749. <https://doi.org/10.1016/j.gfj.2022.100749>
- Noor, N. (2021). *Presiden RI Sahkan UU Harmonisasi Peraturan Perpajakan*. Pajak.Go.Id. <https://www.pajak.go.id/id/siaran-pers/presiden-ri-sahkan-uu-harmonisasi-peraturan-perpajakan>
- Palupi, I. D. ... Wijayanto, K. (2021). The Effectiveness of Corporate Governance Components as a Control Mechanism in Detecting Tax Avoidance When the Company is Under Financial Pressure. *Riset Akuntansi Dan Keuangan Indonesia*, 6(3), 242–254. <http://journals.ums.ac.id/index.php/reaksi/index>
- Pamungkas, F. J., & Fachrurrozie, F. (2021). Effect of the Board of Commissioners, Audit Committee, Company Size on Tax Avoidance with Leverage as an Intervening Variable. *Accounting Analysis Journal*, 10(3), 173–182. <https://doi.org/10.15294/aaj.v10i3.51438>
- Panjaitan, Y. (2019). Board Gender Diversity and Its Impact on Firm Value and Financial Risk. *Mix Jurnal Ilmiah Manajemen*, 9(3), 407. <https://doi.org/10.22441/mix.2019.v9i3.002>
- Paramita, A. S. ... Dzulfikar, A. (2023). The Analysis of Leverage, Return on

- Assets, and Firm Size on Tax Avoidance. *Accounting Analysis Journal*, 11(3), 186–195. <https://doi.org/10.15294/aaj.v11i3.61617>
- Parendra, A. ... Prakosa, D. K. (2020). Ukuran Perusahaan, Leverage, Risiko Saham di Perusahaan Perbankan. *Dinamika Akuntansi, Keuangan Dan Perbankan*, 9(2), 119–132.
- Pfeffer, J., & Salancik, G. R. (1978). The External Control of Organizations: A Resource Dependence Perspective. *Stanford University Press*.
- Pipatnarapong, J. ... Jaafar, A. (2024). Corporate social responsibility and tax avoidance: evidence from BRICS countries. *Corporate Governance (Bingley)*, December. <https://doi.org/10.1108/CG-09-2024-0463>
- Prakosa, I. B., & Hudiwinarsih, G. (2018). Analysis of Variables that Affect Tax Avoidance in Banking Sector Companies in Southeast Asia. *The Indonesian Accounting Review*, 8(1), 109. <https://doi.org/10.14414/tiar.v8i1.1535>
- Prisantama, A., & Muqodim. (2016). The Influences of the Tax System, Tax Rate, Tax Audit and Tax Discrimination on Tax Evasion by Body Taxpayer. *The Indonesian Journal of Accounting Research*, 19(2), 161–184. <https://ijar-iaikapd.or.id/index.php/ijar/article/view/408>
- Rahayu, S., & Suryarini, T. (2021). The Effect of CSR Disclosure, Firm Size, Capital Intensity, and Inventory Intensity on Tax Aggressiveness. *Accounting Analysis Journal*, 10(3), 191–197. <https://doi.org/10.15294/aaj.v10i3.51446>
- Rahma, F., & Sukirman. (2018). The Determinants that Affect the Acceptance of Going Concern Audit Opinion with Auditor Reputation as a Moderating Variable. *Accounting Analysis Journal*, 7(2), 87–94. <https://doi.org/10.15294/aaj.v7i2.21267>
- Rakia, R. ... Jarboui, A. (2024). The moderating effect of women directors on the relationship between corporate social responsibility and corporate tax avoidance? Evidence from Malaysia. *Journal of Accounting in Emerging Economies*, 14(1), 1–24. <https://doi.org/10.1108/JAEE-01-2021-0029>
- Ramadhan, M. R. (2023). The impact of thin capitalization rule on tax avoidance in Indonesia. *Journal of Accounting and Investment*, 24(2), 323–335. <https://doi.org/10.18196/jai.v24i2.17036>

- Ramon-Llorens, M. C. ... Pucheta-Martínez, M. C. (2021). Female directors on boards. The impact of faultlines on CSR reporting. *Sustainability Accounting, Management and Policy Journal*, 12(1), 156–183. <https://doi.org/10.1108/SAMPJ-07-2019-0273>
- Rashid, M. H. U. ... Said, J. (2024). Does CSR affect tax avoidance? Moderating role of political connections in Bangladesh banking sector. *Social Responsibility Journal*, 20(4), 719–739. <https://doi.org/10.1108/SRJ-09-2022-0364>
- Rostami, V. ... Noor, U. P. (2019). Tata Kelola Perusahaan dan Tax Avoidance. *Accounting and Financial Review*, 6(2017), 107–125.
- Rudyanto, A., & Pirzada, K. (2020). The role of sustainability reporting in shareholder perception of tax avoidance. *Social Responsibility Journal*, 17(5), 669–685. <https://doi.org/10.1108/SRJ-01-2020-0022>
- Saputri, U. T., & Agustina, F. (2022). Amplifying the Influence of CSR Disclosure on Investment Inefficiency by Choosing Woman Directors: Is it Effective? *Journal of Accounting and Investment*, 23(2), 348–359. <https://doi.org/10.18196/jai.v23i2.13779>
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business* (J. Wiley & Sons (eds.); Seventh Ed). Peshkova.
- Setya Maharani, F., & Baroroh, N. (2019). Accounting Analysis Journal The Effects of Leverage, Executive Characters, and Institutional Ownership to Tax Avoidance With Political Connection as Moderation ARTICLE INFO ABSTRACT. *Accounting Analysis Journal*, 8(2), 81–87. <https://doi.org/10.15294/aaj.v8i2.30039>
- Shahria, G. (2022). COVID-19 Pandemic's Effect on Performance and Acceleration of Performance Recovery: A Study on Manufacturing Industry in Bangladesh. *Journal of Accounting and Investment*, 23(3), 521–545. <https://doi.org/10.18196/jai.v23i3.15542>
- Siegfried, J. J. (1973). The Relationship between Economic Structure and the Effect of Political Influence: Empirical Evidence from the Federal Corporation Income Tax Program. *The University of Wisconsin-Madison*.

- Sikka, P. (2010). Smoke and mirrors: Corporate social responsibility and tax avoidance. *Accounting Forum*, 34(3–4), 153–168. <https://doi.org/10.1016/j.accfor.2010.05.002>
- Sikka, P., & Willmott, H. (2010). The dark side of transfer pricing: Its role in tax avoidance and wealth retentiveness. *Critical Perspectives on Accounting*, 21(4), 342–356. <https://doi.org/10.1016/j.cpa.2010.02.004>
- Srikandhi, M. F., & Suryandari, D. (2020). Audit Quality Moderates the Effect of Independent Commissioners, Audit Committee, and Whistleblowing System on the Integrity of Financial Statement. *Accounting Analysis Journal*, 9(3), 186–192. <https://doi.org/10.15294/aa.v9i3.41625>
- Suandy, E. (2011). *Perencanaan Pajak* (Kelima). Salemba Empat.
- Supriyati, & Hapsari, I. (2021). Tax Avoidance, Tax Incentives and Tax Compliance During the Covid-19 Pandemic: Individual Knowledge Perspectives. *Journal of Accounting and Strategic Finance*, 4(2), 222–241. <https://doi.org/10.33005/jasf.v4i2.174>
- Suranta, E. ... Hasibuan, H. R. (2020). The Effect of Foreign Ownership and Foreign Board Commissioners on Tax Avoidance. *Journal of Economics, Business, & Accountancy Ventura*, 22(3), 309–318. <https://doi.org/10.14414/jebav.v22i3.2143>
- Suwardika, I. N. A., & Mustanda, I. K. (2017). Pengaruh leverage, ukuran perusahaan, pertumbuhan perusahaan, dan profitabilitas terhadap nilai perusahaan pada perusahaan properti. *E-Jurnal Manajemen Universitas Udayana*, 6(3), 1248–1277.
- Tax Justice Network. (2020). The State of Tax Justice 2020 : Tax Justice in the time of COVID-19. *Tax Justice Network*, November, 1–83. <https://www.taxjustice.net/reports/the-state-of-tax-justice-2020/>
- Torchia, M. ... Kanadli, S. B. (2018). Women directors contribution to organizational innovation: A behavioral approach. *Scandinavian Journal of Management*, 34(2), 215–224. <https://doi.org/10.1016/j.scaman.2018.02.001>
- Ullah, A., & Ameen, K. (2022). Statistical analysis used in LIS research produced by Pakistani authors. *Online Information Review*, 46(4), 698–714.

<https://doi.org/10.1108/OIR-02-2021-0092>

- Uribe-Bohorquez, M. V. ... García-Sánchez, I. M. (2019). Women on boards and efficiency in a business-orientated environment. *Corporate Social Responsibility and Environmental Management*, 26(1), 82–96. <https://doi.org/10.1002/csr.1659>
- Wahab, E. A. A. ... Sanusi, Z. M. (2017). Political connections, corporate governance, and tax aggressiveness in Malaysia. *Asian Review of Accounting*, 25(3), 424–451. <https://doi.org/10.1108/ARA-05-2016-0053>
- Wang, F. ... Cullinan, C. P. (2020). Corporate Tax Avoidance: a Literature Review and Research Agenda. *Journal of Economic Surveys*, 34(4), 793–811. <https://doi.org/10.1111/joes.12347>
- Wati, E., & Malik, A. Q. (2021). Corporate Social Responsibility and Earnings Management: The Moderating Role of Corporate Governance. *Journal of Accounting Research, Organization and Economics*, 4(3), 298–307. <https://doi.org/10.24815/jaroe.v4i3.22376>
- Weck, M. K. ... Rink, F. (2022). Why and when female directors are less engaged in their board duties: An interface perspective. *Long Range Planning*, 55(3), 102123. <https://doi.org/10.1016/j.lrp.2021.102123>
- Widhiastuti, R. ... Jati, K. W. (2020). The Role of Womens Leadership in Manufacturing Companies Listed on the Indonesia Stock Exchange. *The Indonesian Journal of Accounting Research*, 23(01), 49–66. <https://doi.org/10.33312/ijar.461>
- Widianti, F. D. A., & Prasetyo, A. B. (2023). Accounting Analysis Journal Do Corporate Social Responsibility and Corporate Governance Disclosures Affect Tax Avoidance? *Accounting Analysis Journal*, 12(3), 165–176. <https://doi.org/10.15294/aa.v12i3.70867>
- Yarram, S. R., & Adapa, S. (2021). Board gender diversity and corporate social responsibility: Is there a case for critical mass? *Journal of Cleaner Production*, 278, 123319. <https://doi.org/10.1016/j.jclepro.2020.123319>
- Zeng, T. (2019). Relationship between corporate social responsibility and tax avoidance: international evidence. *Social Responsibility Journal*, 15(2), 244–

257. <https://doi.org/10.1108/SRJ-03-2018-0056>

