

DAFTAR PUSTAKA

- Amalia, R., & Purwaningsih, S. (2024). Pengaruh profitabilitas, leverage dan ukuran perusahaan. *Jurnal Equity*, 3(1), 1–18.
<http://weekly.cnbnews.com/news/article.html?no=124000>
- Andriyani, L., & Carolina, V. (2023). Corporate Social Responsibility dan Tax Avoidance di Indonesia. *Jurnal Akuntansi AKUNESA*, 12(1), 57–67.
<https://doi.org/10.26740/akunesa.v12n1.p57-67>
- Artini, N. M., & Setiawan, P. E. (2021). Pengungkapan Corporate Social Responsibility dan Penghindaran Pajak dengan Profitabilitas sebagai Variabel Moderasi. *E-Jurnal Akuntansi*, 31(9), 2277.
<https://doi.org/10.24843/eja.2021.v31.i09.p10>
- BPS. (2024). Produk Domestik Bruto Indonesia Triwulanan 2019-2023. *Badan Pusat Statistik Indonesia*, 07130.2002, 151.
<https://www.bps.go.id/id/publication/2023/10/13/9f14d43dc0c01b6d1883fb7c/produk-domestik-bruto-indonesia-triwulanan-2019-2023.html>
- Chariri, A., & Ghozali, I. (2014). *Teori Akuntansi* (4th ed.). Universitas Diponegoro.
- 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>
- Crivelli, Mooij, R. A., & Keen, M. (2015). Base Erosion, Profit Shifting and Developing Countries. *IMF Working Papers*, 15(118), 1.
<https://doi.org/10.5089/9781513563831.001>
- Davis, A. K., Guenther, D. A., Krull, L. 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>
- Deegan, C., Rankin, M., & Tobin, J. (2002). An examination of the corporate social and environmental disclosures of BHP from 1983-1997: A test of legitimacy theory. In *Accounting, Auditing & Accountability Journal* (Vol. 15, Issue 3). <https://doi.org/10.1108/09513570210435861>
- Dewi, A. C., & Pernamasari, R. (2024). The Effect of Return on Assets and Debt to Equity Ratio on Tax Avoidance with Institutional Ownership as a Moderating Variable. *International Journal of Management Studies and Social Science Research*, 06(03), 276–286.
<https://doi.org/10.56293/ijmssr.2024.5036>
- Direktorat Jendral Pajak. (2023). Laporan Kinerja Direktorat Jendral Pajak Tahun 2023. *Pajak.Go.Id*. <https://www.pajak.go.id/id/laporan-kinerja-djp-tahun-2023>

- Dowling, J., & Pfeffer, J. (1975). Legitimasi Organisasi Asosiasi Sosiologi Pasifik: Nilai-Nilai Sosial dan Perilaku Organisasi. *Source: The Pacific Sociological Review*, 18(1), 122–136.
- Faradisty, A., Hariyani, E., & Wiguna, M. (2019). The effect of corporate social responsibility, profitability, independent commissioners, sales growth and capital intensity on tax avoidance. *Journal of Contemporary Accounting*, 1(3), 153–160. <https://doi.org/10.20885/jca.vol1.iss3.art3>
- Febriyanti, N., & Faisal. (2023). Pengaruh Manajemen Laba terhadap Penghindaran Pajak yang Dimoderasi oleh Pertumbuhan Penjualan. *Diponegoro Journal of Accounting*, 12(1), 1. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/37473>
- Frank, M. Margaret, Lynch, L. J., & 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>
- Fuadi, A., & Tarmidi, D. (2024). The effect of liquidity, leverage, and profitability on tax avoidance: Study of food & beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) 2018-2023. *Educoretax*, 4(12), 1504–1514.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26* (A. Heri (ed.); 10th ed.). Badan Penerbit Undip.
- Gibrillia, A., & Sudirgo, T. (2023). Pengaruh Profitabilitas, Leverage, Dan Firm Size Terhadap Tax Avoidance. *Jurnal Paradigma Akuntansi*, 5(4), 2054–2062. <https://doi.org/10.24912/jpa.v5i4.26662>
- GRI. (2024). GRI 14: Mining Sector 2024. *Globalreporting.Org, January*, 1–100.
- Hanlon, M., & Heitzman, S. (2010). A review of tax research. *Journal of Accounting and Economics*, 50(2–3), 127–178. <https://doi.org/10.1016/j.jacceco.2010.09.002>
- Herianti, E., & Setia Budi, A. (2024). The effect of Corporate Social Responsibility, Capital Intensity and Managerial Ownership on Tax Avoidance at Mining Company. *Journal of Applied Management and Business*, 5(1), 29–43. <https://doi.org/10.37802/jamb.v5i1.693>
- Hoi, chun K., Wu, Q., & Zhang, H. (2013). Legitimizing accounting change: Rationalization and the rationalization of rationality. *Management Accounting Research*.
- Hossain, M. S., Ali, M. S., Islam, M. Z., Ling, C. C., & Fung, C. Y. (2024). Nexus between profitability, firm size and leverage and tax avoidance: evidence from an emerging economy. *Asian Review of Accounting*, 32(5), 759–780. <https://doi.org/10.1108/ARA-08-2023-0238>

- Huseynov, F., & Klamm, B. K. (2012). Tax avoidance, tax management and corporate social responsibility. *Journal of Corporate Finance*, 18(4), 804–827. <https://doi.org/10.1016/j.jcorpfin.2012.06.005>
- Jensen, & Meckling. (1976). THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE. *The Corporate Financiers*, 3, 305–360. <https://doi.org/10.1057/9781137341280.0038>
- Kementerian ESDM. (2023). Laporan Kinerja Kementerian Energi dan Sumber Daya Mineral. *Http://Kemdikbud.Go.Id/*, 4(Mei), 197. <https://www.menpan.go.id/site/publikasi/unduh-dokumen-2/akuntabilitas-kinerja/laporan-kinerja/file/6647-laporan-kinerja-lakip-2021>
- Kementrian Keuangan RI. (2024). Laporan Keuangan Pemerintah Pusat Tahun 2023 (Audited). *Djpb.Kemenkeu.Go.Id*, 1–258. https://djpb.kemenkeu.go.id/portal/images/LKPP/LKPP_Tahun_2023_audite_d_plus_opini.pdf
- Kim, J., & Im, C. (2017). Study on corporate social responsibility (CSR): Focus on tax avoidance and financial ratio analysis. *Sustainability (Switzerland)*, 9(10), 1–15. <https://doi.org/10.3390/su9101710>
- Kurniasih, T., & Sari, M. M. (2013). Pengaruh Return on Assets, Leverage, Corporate Governance, Ukuran Perusahaan dan Kompensasi Rugi Fiskal pada Tax Avoidance. Naskah Publikasi. Universitas Muhammadiyah Surakarta. *Buletin Studi Ekonomi*, 18(1), 58–66.
- 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>
- Maynardto, E. C. (2022). Pengaruh Profitabilitas Dan Ukuran Perusahaan Terhadap Penghindaran Pajak Pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman Yang Terdaftar di BEI 2015-2018). *Owner: Riset & Journal Akuntansi*, 6(1), 426–442. <https://jurnal.unai.edu/index.php/jeko/article/view/2508>
- Minnick, K., & Noga, T. (2010). Do corporate governance characteristics influence tax management? *Journal of Corporate Finance*, 16(5), 703–718. <https://doi.org/10.1016/j.jcorpfin.2010.08.005>
- Mkadmi, J. E., & Ben Ali, W. (2024). How does tax avoidance affect corporate social responsibility and financial ratio in emerging economies? *Journal of Economic Criminology*, 5(December 2023), 100070. <https://doi.org/10.1016/j.jeconc.2024.100070>
- OECD. (2023). Revenue Statistics in Asia and the Pacific. In *Oecd*. <https://www.oecd.org/en/publications/revenue-statistics-in-asia-and-the->

pacific-2023_e7ea496f-en.html

- Sari, D. K. (2021). Family Ownership, Corporate Governance, and Tax Aggressiveness. *Sriwijaya International Journal of Dynamic Economics and Business, February*, 51–62. <https://doi.org/10.29259/sijdeb.v1i1.51-62>
- 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>
- Stefhanie, S., & Dewi, S. D. (2022). Pengaruh Corporate Social Responsibility Terhadap Tax Avoidance Perusahaan Yang Terdaftar Di Bursa Efek Indonesia. *ECo-Buss*, 5(2), 685–699. <https://doi.org/10.32877/eb.v5i2.592>
- Sugiyono. (2023). *Metode Penelitian Kuantitatif Kualitatif dan R&D* (2nd ed.). www.ikapi.org.
- Tandayu, Brenda. Kalangi, Lintje. Tangkuman, S. J. (2024). Ilomata International Journal of Tax & Accounting. *International Journal of Management*, 5(1), 294–307.
- Tarigan, L. Y. P., & Ubaidillah, D. A. N. (2023). The Influence of Liquidity, Profitability and Capital Intensity Toward Tax Avoidance in Mining Companies Listed on the Indonesia Stock Exchange. *Asian Journal of Applied Business and Management*, 2(4), 597–616. <https://doi.org/10.55927/ajabm.v2i4.6931>
- Tax Justice Network. (2023). State of Tax Justice 2023. *Tax Justice Network*, 1–78. <https://taxjustice.net/reports/the-state-of-tax-justice-2023/>
- Taylor, G., & Richardson, G. (2013). The determinants of thinly capitalized tax avoidance structures: Evidence from Australian firms. *Journal of International Accounting, Auditing and Taxation*, 22(1), 12–25. <https://doi.org/10.1016/j.intaccudtax.2013.02.005>
- Winarno, W. A., Kustono, A. S., Effendi, R., Mas'ud, I., & Wardhaningrum, O. A. (2021). Corporate Social Responsibility and Tax Avoidance: Evidence from Indonesia. *AKRUAL: Jurnal Akuntansi*, 13(1), 69–82. <https://doi.org/10.26740/jaj.v13n1.p69-82>
- World Bank. (2022). Spending for Better Results. *Worldbank.Org*, 305. <https://documents1.worldbank.org/curated/en/611541588612447572/pdf/Main-Report.pdf>