

DAFTAR PUSTAKA

- Achmad Hidayat, F., & Novita, S. (2023). Pengaruh *Corporate Social Responsibility* terhadap *Tax Avoidance*. *Owner*, 7(3), 2555–2565. <https://doi.org/10.33395/Owner.V7i3.1521>
- Aditya, Y., & Suparyati, A. (2025). Pengaruh Profitabilitas, *Leverage*, Likuiditas, dan Biaya Operasional terhadap *Tax Avoidance* pada Perusahaan Telekomunikasi. *Neraca: Jurnal Akuntansi, Manajemen, Dan Ekonomi*, 22(2). <https://doi.org/10.8734/Mnmae.V1i2.359>
- Amalia, R., Kharisma, A. N., & Firmansyah, A. (2024). Pengungkapan Aspek Sosial Sesuai Standar GRI 400 Versus Kepercayaan Pemangku Kepentingan. *Politeknik Keuangan Negara Stan*, 3.
- Andriyani, L., & Carolina, V. (2023). *Corporate Social Responsibility* dan *Tax Avoidance* di Indonesia. *Akunesa: Jurnal Akuntansi Unesa*, 12(1). <https://doi.org/10.26740/Akunesa>
- Aryawan, I. M., Rahyuda, I. K., & Ekawati, N. W. (2017). Pengaruh Faktor *Corporate Social Responsibility* (Aspek Sosial, Ekonomi, Dan Lingkungan) terhadap Citra Perusahaan. *E-Jurnal Manajemen Universitas Udayana*, 6(2).\
- Carmenita, & Tri. (2025). Pengaruh Profitabilitas, *Leverage* Dan *Liquidity* Terhadap Penghindaran Pajak (*Tax Avoidance*) Sub Sektor Telekomunikasi. *Neraca: Jurnal Akuntansi, Manajemen, dan Ekonomi*, 22(2). <https://doi.org/10.8734/Mnmae.V1i2.359>
- Carroll, A. B. (2021). *Corporate Social Responsibility: Perspectives On The Csr Construct's Development and Future*. *Business & Society*, 60(6), 1258–1278. <https://doi.org/10.1177/00076503211001765>

- Dowling, J., & Pfeffer, J. (1975). *Organizational Legitimacy: Social Values and Organizational Behavior*. *The Pacific Sociological Review*, 18(1), 122–136. <https://doi.org/10.2307/1388226>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (Ed. Ke-9). Universitas Diponegoro.
- Ghozali, I., & Chariri, A. (2014). *Teori Akuntansi* (Ed. Ke-4). Badan Penerbit Universitas Diponegoro.
- Hidayat, F., & Novita, S. (2023). Pengaruh *Corporate Social Responsibility* terhadap *Tax Avoidance*. *Owner: Riset & Jurnal Akuntansi*, 7(3), 2555–2565. <https://doi.org/10.33395/Owner.V7i3.1521>
- Jensen, M. C., & Meckling, W. H. (1976). *Theory of The Firm: Managerial Behavior, Agency Costs And Ownership Structure*. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405x\(76\)90026-X](https://doi.org/10.1016/0304-405x(76)90026-X)
- Lanis, R., & Richardson, G. (2012). *Corporate Social Responsibility and Tax Aggressiveness: an Empirical Analysis*. *Journal of Accounting and Public Policy*, 3(1), 86–108. <https://doi.org/10.1016/J.Jaccpubpol.2011.10.006>
- Lidiawati, T. (2023). *The Effect of Company Size, Transfer Pricing, and Profitability on Tax Avoidance (Case Study of Telecommunication Sector Companies Listed on The Indonesia Stock Exchange for the Period 2016-2021)*. *Journal of Taxation Analysis and Review (Jtar)*, 4(1), 1–10. <https://ojs.sties.ac.id/index.php/jtar>
- Nawangsari, A. (2022). Pengaruh *Corporate Social Responsibility Disclosure* Dan *Profitability* terhadap *Tax Avoidance* di Jakarta Islamic Index (Jii) Pada Tahun 2017-2020. *Journal of Accounting Science*, 6(2). <https://doi.org/10.21070/Jas.V6i2.1614>

- Permatasari, N., & Winata, S. (2022). Pengaruh *Leverage*, *Profitability*, dan *Corporate Social Responsibility* (CSR) terhadap *Tax Avoidance* (Studi Empiris pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2016-2020). *Jurnal Akuntansi dan Keuangan* 1(2). <https://jurnal.ubd.ac.id/index.php/ga>
- Rahayu Ningsih, Y. (2024). Pengaruh *Corporate Social Responsibility* dan Kompensasi Rugi Fiskal Terhadap *Tax Avoidance*. *Jurnal Riset Akuntansi Politala*, 7(1), 10–27. <http://jra.politala.ac.id/index.php/jra/index>
- Rosman, N. S., Ho, W. K., Hashim, H. A., Susela Devi, K. S., Kanagasabapathy, S., & Singh, J. (2023). *Environmental and Social Disclosures Dataset For Malaysian Public Listed Companies. Data in Brief*, 50. <https://doi.org/10.1016/j.dib.2023.109463>
- Sari, N., Luthan, E., & Syafriyeni, N. (2020). Pengaruh Profitabilitas, *Leverage*, Komisaris Independen, Kepemilikan Institusional, Dan Ukuran Perusahaan Terhadap Penghindaran Pajak Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2014-2018. *Jurnal Ilmiah Universitas Batanghari Jambi*, 20(2), 376. <https://doi.org/10.33087/jiubj.v20i2.913>
- Scott, W. R., & O'brien, P. C. (2022). *Financial Accounting Theory* (Ed. Ke-8). Pearson.
- Setyawan, S. (2021). Pengaruh *Corporate Social Responsibility* (CSR) dan *Good Corporate Governance* (GCG) terhadap *Tax Avoidance*. *Jurnal Akademi Akuntansi*, 4(2), 152–161. <https://doi.org/10.22219/jaa.v4i2.17992>
- Srika Anggiria, K., & Yuhertiana, I. (2025). Analisis Hubungan Antara *Corporate Social Responsibility* (CSR), *Tax Avoidance*, dan *Tax Aggressiveness*: Sebuah Literatur Review. *Baj: Behavioral Accounting Journal*, 8(1). <https://doi.org/10.33005/baj.v8i1.340>

Sulaiman Saat, & Mania, S. (2020). Pengantar Metodologi Penelitian (Muzakkir, Ed.). Pusaka Almailda.

Suripto, S., & Hakim, D. R. (2024). *Does Corporate Social Responsibility Moderate the Effect of Earnings Performance and Institutional Ownership on Corporate Tax Avoidance?* *Journal of Accounting And Investment*, 25(3), 911–934. <https://doi.org/10.18196/jai.v25i3.22124>

Tax Justice Network. (2023). *The State of Tax Justice 2023*. <https://taxjustice.net/reports/the-state-of-tax-justice-2023>