

## 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.

Alkausar, B., Lasmana, M. S., & Soemarsono, N. P. 2020. Agresivitas Pajak: Sebuah Meta Analisis dalam Persepektif Agency Theory Tax Aggressiveness: A Meta Analysis in Agency Theory Perspective. *The International Journal of Applied Business*. 4(1): 52-62.

Alsaadi, A. 2020. Financial-Tax Reporting Conformity, Tax Avoidance and Corporate Social Responsibility. *Journal of Financial Reporting and Accounting*, 18(3): 639–659.

Anisran, F., & Ma'wa, M. A. F. 2023. Pengaruh Tax Planning & Tax Avoidance terhadap Nilai Perusahaan dengan Transparansi Perusahaan sebagai Variabel Moderasi. *Jurnal Akuntansi Trisakti*, 10(2): 305–318.

Arifah, Y., & Arieftiara, D. 2021. The Effect of Thin Capitalization and Capital Intensity on Tax Avoidance with Institutional Ownership as Moderating Variables. *Proceeding of the 1st Jakarta Economic Sustainable International Conference Agenda (JESICA)*.

Aziz, F. R., & Harnovinsah. 2022. The Effect of Corporate Social Responsibility, Leverage and Capital Intensity on Tax Avoidance with Corporate Governance as the Moderator. *International Journal of Business Management*, 4(5): 1–14.

Bougie, R., & Sekaran, U. 2020. *Research Methods for Business: A Skill Building Approach: Asia Edition. 8th. ed.* John Wiley & Sons.

Chufama, M., Sithole, F., & Utaumire, Y. 2021. A Review of Corporate Social Responsibility Theories and Models. *International Journal of Economics, Commerce and Management*, 9(3): 104–119.

Cobham, A. 2019. Ashes to Ashes: How British American Tobacco Avoids Taxes in Low and Middle Income Countries. *Tax Justice Network*.

Cobham, A., Bernardo, J. G., Palansky, M., & Mansour, M. B. 2020. The State of Tax Justice 2020. *Global Alliance for Tax Justice Public Service International*.



- Dang, V. C., & Tran, X. H. 2021. The Impact of Financial Distress on Tax Avoidance: An Empirical Analysis of the Vietnamese Listed Companies. *Cogent Business & Management*, 8, 1953678.
- Daoud, I. B. 2022. Corporate Social Responsibility and Tax Avoidance: The Effect of Ownership Structure. *International Journal of Applied Research in Management and Economics*, 5(3): 25–39.
- Darsani, P. A., & Sukartha, I. M. 2021. The Effect of Institutional Ownership, Profitability, Leverage and Capital Intensity Ratio on Tax Avoidance. *American Journal of Humanities and Social Sciences Research*, 5(5): 13–22.
- Dowling, J., & Pfeffer, J. 1975. Organizational Legitimacy: Social Values and Organizational Review. *Pacific Sociological Review*, 18(1): 122–136.
- Eisenhardt, K. M. 1989. Agency Theory: An Assessment and Review. *The Academy of Management Review*, 14(1): 57–74.
- Elliot, C., & McWilliam, S. 2019. Adaro Moves Hundreds of Millions of Dollars into Growing Offshore Network. *Global Witness*.
- Elouaer, N., Waheed, R., Sarwar, S., & Aziz, G. 2022. Does Gender Diversity and Experience Moderate the Impact of Tax Aggressiveness on Corporate Social Responsibility: A Study of UAE Listed Companies. *Sustainability (Switzerland)*, 14, 14348.
- Eskandar, H., & Ebrahimi, P. 2020. Tax Avoidance and Institutional Ownership: Active vs. Passive Ownership. *Iranian Management Accounting Association*, 5(17): 95–106.
- Farooq, S. 2021. Relationship Between CSR and Tax Avoidance: Case Study of Pakistan. In *Journal of Archaeology of Egypt / Egyptology*, 18(18): 618-264.
- Fortuna, N. D., & Herawaty, V. 2022. Pengaruh Corporate Social Responsibility, Kepemilikan Keluarga dan Kepemilikan Institusional terhadap Tax Avoidance dengan Strategi Bisnis sebagai Variabel Moderasi. *Jurnal Ekonomi Trisakti*, 2(2): 1483–1494.
- Gandullia, L., & Piserà, S. 2020. Do Income Taxes Affect Corporate Social Responsibility? Evidence from European-Listed Companies. *Corporate Social Responsibility and Environmental Management*, 27(2): 1017–1027.



I. 2021. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26 h ed.*. Badan Penerbit Universitas Diponegoro.

- Gunaasih, S. A. P. P. 2021. The Profitability, Leverage, and Company Size of the IDX80 Index on Tax Avoidance in Indonesia Stock Exchange. *Review of Integrative Business and Economics Research*, 10(1): 106–113.
- Harnovinsah, Anasta, L., & Sopanah, A. 2023. *Teori Akuntansi Konsep dan Praktis*. Scopindo Media Pustaka.
- Hery. 2023. *Analisis Laporan Keuangan: Intergrated and Comperhesive Edition*. Gramedia Widiasarana Indonesia.
- ICIJ. 2016. The Panama Papers: Exposing the Rogue Offshore Finance Industry. *The International Consortium of Investigative Journalists*.
- ICIJ. 2021. Offshore Havens and Hidden Riches of World Leaders and Billionaires Exposed in Unprecedented Leak. *The International Consortium of Investigative Journalists*.
- Ilaboya, O. J., & Aronmwan, E. J. 2021. Overconfident CEOs and Corporate Tax Avoidance. *Journal of Accounting and Management*, 11(2): 70–80.
- Jensen, M. C. 1983. Organization Theory and Methodology. *The Accounting Review*, 58(2): 319–339.
- 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.
- Jiang, W., Zhang, C., & Si, C. 2022. The Real Effect of Mandatory CSR Disclosure: Evidence of Corporate Tax Avoidance. *Technological Forecasting and Social Change*, 179, 121646.
- Juliana, D., Arieftiara, D., & Nugraheni, R. 2020. Pengaruh Intensitas Modal, Pertumbuhan Penjualan dan CSR terhadap Penghindaran Pajak. *Prosiding BIEMA Business Mangement, Economic and Accounting National Seminar*, 1: 1257–1271.
- Kasmir. 2021. *Analisis Laporan Keuangan (13th ed.)*. Rajawali Pers.
- Kementerian Keuangan Republik Indonesia. 2022a. APBN Kita Kinerja dan Fakta. *Kementerian Keuangan Republik Indonesia*.
- Kementerian Keuangan Republik Indonesia. 2022b. *Pajak untuk Pembangunan Nasional*.



- Khan, N., Abraham, O. O., Alex, A., Eluyela, D. F., & Odianonsen, I. F. 2022. Corporate Governance, Tax Avoidance, and Corporate Social Responsibility: Evidence of Emerging Market of Nigeria and Frontier Market of Pakistan. *Cogent Economics and Finance*, 10, 2080898.
- Kovermann, J., & Velte, P. 2021. CSR and Tax Avoidance: A Review of Empirical Research. *Corporate Ownership and Control*, 18(2): 20–39.
- Lin, W. L. 2021. Giving too Much and Paying too Little? The Effect of Corporate Social Responsibility on Corporate Lobbying Efficacy: Evidence of Tax Aggressiveness. *Corporate Social Responsibility and Environmental Management*, 28(2): 908–924.
- Maharani, P. S., & Merkusiwati, N. K. L. A. 2021. Corporate Social Responsibility, Profitabilitas, Capital Intensity dan Penghindaran Pajak. *E-Jurnal Akuntansi*, 31(6): 1481.
- Marsahala, Y. T., Arieftiara, D., & Lastiningsih, N. 2020. Commissioner's Competency Effect of Profitability, Capital Intensity, and Tax Avoidance. *Journal of Contemporary Accounting*, 2(3): 129–140.
- Melo, L. Q. de, Moraes, G. S. de C., Souza, R. M. de, & Nascimento, E. M. 2020. A Responsabilidade Social Corporativa Afeta a Agressividade Fiscal das Firms? Evidências do Mercado Acionário Brasileiro. *Revista Catarinense da Ciência Contábil*, 19(1): 1-18.
- Nugrahadi, E. W., & Rinaldi, M. 2021. The Effect of Capital Intensity and Inventory Intensity on Tax Avoidance at Food and Beverage Subsector Companies Listed on the Indonesia Stock Exchange (IDX). *Proceedings of the International Conference on Strategic Issues of Economics, Business and Education (ICoSIEBE)*, 163: 221–225.
- Ortas, E., & Gallego-Álvarez, I. 2020. Bridging the Gap between Corporate Social Responsibility Performance and Tax Aggressiveness. *Accounting, Auditing & Accountability Journal*, 33(4): 825–855.
- Paramita, A. S., Ardiansah, M. N., Delyuzar, R. A., & Dzulfikar, A. 2023. The Analysis of Leverage, Return on Assets, and Firm Size on Tax Avoidance. *Accounting Analysis Journal*, 11(3): 186–195.
- Peraturan Menteri Keuangan Republik Indonesia Nomor 169/PMK.010/2015 tentang Penentuan Besarnya Perbandingan antara Utang dan Modal Perusahaan untuk Keperluan Penghitungan Pajak Penghasilan, *Menteri-angan Republik Indonesia*.



- Prasatya, R. E., Mulyadi, J., & Suyanto, S. 2020. Karakter Eksekutif, Profitabilitas, Leverage, dan Komisaris Independen Terhadap Tax Avoidance Dengan Kepemilikan Institusional Sebagai Variabel Moderasi. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, 7(02): 153–162.
- Pratama, I. S., & Deviyanti, D. R. 2022. Pengaruh Pengungkapan Corporate Social Responsibility terhadap Institutional Ownership pada Perusahaan High-Profile yang listing di Bursa Efek Indonesia. *Inovasi: Jurnal Ekonomi, Keuangan Dan Manajemen*, 18(3): 540-550.
- Prismanitra, K., & Sukirman. 2021. Accounting Analysis Journal the Determinants of Tax Avoidance with Good Corporate Governance as A Moderating Variable. *Accounting Analysis Journal*, 10(2): 101–107.
- Sakawa, H., & Watanabel, N. 2020. Institutional Ownership and Firm Performance under Stakeholder-Oriented Corporate Governance. *Sustainability*, 12, 1021.
- Sanchez, G. R., & Mulyani, S. D. 2020. Pengaruh Leverage dan Kepemilikan Institusional terhadap Tax Avoidance dengan Profitabilitas sebagai Variabel Moderasi. *KOCENIN Serial Konferensi*, 10(1).
- Setyawan, S., Haryanti, A. D., & Inata, L. C. 2022. *Dimensi Faktor-Faktor yang Mempengaruhi Tax Avoidance (1st ed.)*. UMMPress.
- Sinaga, W. M., & Oktaviani, V. 2022. Analisis Faktor-Faktor Yang Mempengaruhi Tax Avoidance the Analysis of Factors Influencing Tax Avoidance. *Jurnal Riset Akuntansi Dan Auditing*, 9(1): 40–56
- Suciarti, C., Suryani, E., & Kurnia. 2020. The Effect of Leverage, Capital Intensity and Deferred Tax Expense on Tax Avoidance. *Journal of Accounting Auditing and Business*, 3(2): 76–83.
- Tjandrakirana, R., Ermadiani, & Ubaidillah. 2020. Tax, Debt Covenant and Exchange Rate (Analisis atas Fenomena Transfer Pricing). *BALANCE: Jurnal Akuntansi Dan Bisnis*, 5(1): 26–39.
- Undang-Undang Republik Indonesia Nomor 16 Tahun 2009 tentang Perubahan Keempat atas Undang-Undang Nomor 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan, Pub. L. No. 16, *Departemen Keuangan Republik Indonesia*.



Undang Republik Indonesia Nomor 25 Tahun 2007 tentang Penanaman Modal, Pub. L. No. 25, *Departemen Keuangan Republik Indonesia*.

Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 Tentang Perseroan Terbatas, Pub. L. No. 40, *Departemen Keuangan Republik Indonesia*.

Vacca, A., Iazzi, A., Vrontis, D., & Fait, M. 2020. The Role of Gender Diversity on Tax Aggressiveness and Corporate Social Responsibility: Evidence from Italian Listed Companies. *Sustainability*, 12, 2007.

Wang, F., Xu, S., Sun, J., & Cullinan, C. P. 2020. Corporate Tax Avoidance: A Literature Review and Research Agenda. *Journal of Economic Surveys*, 34(4): 793–811.

Winzeried, S. 2021. Mine 2021: Great Expectation, Seizing Tomorrow. *PricewaterhouseCoopers*.

Wongsinhirun, N., Chatjuthamard, P., Chintrakarn, P., & Jiraporn, P. 2024. Tax Avoidance, Managerial Ownership, and Agency Conflicts. *Finance Research Letters*, 61, 104937.

Yoon, B., Lee, J.-H., & Cho, J.-H. 2021. The Effect of ESG Performance on Tax Avoidance-Evidence from Korea. *Sustainability*, 13, 6729.

