

## 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.intaccudtax.2020.100304>
- Afrizal, D., Putra, W. E., Yuliusman, & Hernando, R. (2020). The effect of accounting conservatism, CSR disclosure and tax avoidance on earnings management: Some evidence from listed companies in INDONESIA. *International Journal of Advanced Science and Technology*, 29(4), 1441–1456. <https://doi.org/10.2139/ssrn.3554198>
- Alchian, A. A., & Demsetz, H. (1972). Production , Information Costs ,. *American Economic Review*, 62(5), 777–795.
- Ali, W., Frynas, J. G., & Mahmood, Z. (2017). Determinants of Corporate Social Responsibility (CSR) Disclosure in Developed and Developing Countries: A Literature Review. *Corporate Social Responsibility and Environmental Management*, 24(4), 273–294. <https://doi.org/10.1002/csr.1410>
- Alsaadi, A. (2020). Financial-tax reporting conformity, tax avoidance and corporate social responsibility. *Journal of Financial Reporting and Accounting*, 18(3), 639–659. <https://doi.org/10.1108/JFRA-10-2019-0133>
- Alshbili, I., Elamer, A. A., & Beddewela, E. (2019). Ownership types, corporate governance and corporate social responsibility disclosures: Empirical evidence from a developing country. *Accounting Research Journal*, 33(1). <https://doi.org/10.1108/ARJ-03-2018-0060>
- Anggita, M. A., Putri, T. E., & Kurniawan, A. (2019). The Effect Of Tax Avoidance, Earnings Management and Political Connection On Corporate Social Responsibility Disclosure: Indonesian Manufacturing Companies Evidence. *ACCRUALS (Accounting Research Journal of Sutaatmadja)*, 3(2). <https://doi.org/10.35310/accruals.v3i2.116>
- Anissa, C. D., & Machdar, N. M. (2019). Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, Dan Kepemilikan Asing Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan. *Fakultas Bisnis Institut Teknologi Dan Bisnis Kalbis*, 6(1), 9–18.
- Apriliyana, N., & Suryarini, T. (2018). The Effect Of Corporate Governance and the Quality of CSR to Tax Avoidation. *Accounting Analysis Journal* <https://Journal.Unnes.Ac.Id/Sju/Index.Php/Aaj>, 7(March 2017), 159–167. <https://doi.org/10.15294/aaj.v7i3.20052>
- Ariefiara, D., Utama, S., Wardhani, R., & Rahayu, N. (2015). Analisis Pengaruh Strategi Bisnis Terhadap Penghindaran Pajak, Bukti Empiris Di Indonesia. *Simposium Akuntansi Nasional XVIII*, 18(1).

- Baron, R. M., & Kenny, D. A. (1986). The moderator-mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations. *Journal of Personality and Social Psychology*, 51(6). <https://doi.org/10.1037//0022-3514.51.6.1173>
- Chabachib, M., Fitriana, T. U., Hersugondo, H., Pamungkas, I. D., & Udin, U. (2019). Firm value improvement strategy, corporate social responsibility, and institutional ownership. *International Journal of Financial Research*, 10(4). <https://doi.org/10.5430/ijfr.v10n4p152>
- 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>
- Col, B., & Patel, S. (2019). Going to Haven? Corporate Social Responsibility and Tax Avoidance. *Journal of Business Ethics*, 154(4), 1033–1050. <https://doi.org/10.1007/s10551-016-3393-2>
- Comprix, J., Graham, R. C., & Moore, J. A. (2011). Empirical evidence on the impact of book-tax differences on divergence of opinion among investors. *Journal of the American Taxation Association*, 33(1), 51–78. <https://doi.org/10.2308/jata.2011.33.1.51>
- Darussalam, & Septriadi, D. (2009). *Tax Avoidance, Tax Planning, Tax Evasion, dan Anti Avoidance Rule*.
- Deegan, C. M. (2019). Legitimacy theory: Despite its enduring popularity and contribution, time is right for a necessary makeover. *Accounting, Auditing and Accountability Journal*, 32(8), 2307–2329. <https://doi.org/10.1108/AAAJ-08-2018-3638>
- Dimas Prihandana Jati, & Murwaningsari, E. (2020). Hubungan Book Tax Difference Terhadap Tax Avoidance dengan Manajemen Laba sebagai Variabel Moderasi. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, 7(02), 203–218. <https://doi.org/10.35838/jrap.v7i02.1651>
- Dube, S., & Maroun, W. (2017). Corporate social responsibility reporting by South African mining companies: Evidence of legitimacy theory. *South African Journal of Business Management*, 48(1), 23–34. <https://doi.org/10.4102/sajbm.v48i1.17>
- Dyreg, S. D., Hanlon, M., & Maydew, E. L. (2008). Long-run corporate tax avoidance. *Accounting Review*, 83(1). <https://doi.org/10.2308/accr.2008.83.1.61>
- Fernando, S., & Lawrence, S. (2014). A theoretical framework for CSR practices: integrating legitimacy theory, stakeholder theory and institutional theory. *Journal of Theoretical Accounting*
- Fisher, J. M. (2014). Fairer shores: Tax havens, tax avoidance, and corporate social responsibility. *Boston University Law Review*, 94(1), 337–365.

- Frank, M. M., Lynch, L. J., & Rego, S. O. (2009). Tax reporting aggressiveness and its relation to aggressive financial reporting. *Accounting Review*, 84(2), 467–496. <https://doi.org/10.2308/accr.2009.84.2.467>
- Freeman, R. E. (2016). A Stakeholder Theory of the Modern Corporation. *The Corporation and Its Stakeholders*, 125–138. <https://doi.org/10.3138/9781442673496-009>
- Geiger, P., Cajias, M., & Bienert, S. (2013). *real estate : a chance for a green contribution ?* 15(1), 73–91. <https://doi.org/10.1108/JCRE-11-2012-0029>
- Ghozali, I., & C. A. (2007). Teori Akuntansi. In *Journal of Physics A: Mathematical and Theoretical* (Vol. 44, Issue 8).
- Ghozali, I., & Latan, H. (2015). Partial Least Squares : Konsep, Teknik dan Aplikasi Smart PLS 3.0 untuk Penelitian Empiris. In *Universitas Diponegoro*.
- Ginting, D. B. (2009). *Structural Equation Model (SEM)*. 8(3), 121–134.
- Goerke, L. (2018). *Corporate Social Responsibility and Tax Avoidance Corporate Social Responsibility and Tax Avoidance\**. [www.iaaeu.de](http://www.iaaeu.de)
- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate social and environmental reporting A review of the literature and a longitudinal study of UK disclosure. *Accounting, Auditing & Accountability Journal*, 8(2). <https://doi.org/10.1108/09513579510146996>
- Gulzar, M. A., Cherian, J., Sial, M. S., Badulescu, A., Thu, P. A., Badulescu, D., & 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>
- Gupta, S., & Newberry, K. (1997). Determinants of the variability in corporate effective tax rates: Evidence from longitudinal data. *Journal of Accounting and Public Policy*, 16(1). [https://doi.org/10.1016/S0278-4254\(96\)00055-5](https://doi.org/10.1016/S0278-4254(96)00055-5)
- Hafifah, S. N., & Hermanto, S. B. (2020). Pengaruh size, profitabilitas, leverage , komisaris, dan komite audit terhadap tanggung jawab sosial. *Jurnal Ilmu Dan Riset Akuntansi*, 9(8), 1–25.
- Hair, J. F., Risher, J., Sarstedt, M., & Ringle, C. M. (2018). *When to use and how to report the results of PLS-SEM*. 31(1), 2–24. <https://doi.org/10.1108/EBR-11-2018-0203>
- Hancock, J. (2005). Investing in corporate social responsibility. In *a guide to best practice, business planning & the UK's leading companies*.
- Handayani, R. (2018). *Pengaruh Return on Assets ( ROA ), Leverage dan Ukuran Perusahaan Terhadap Tax Avoidance Pada Perusahaan Perbankan yang Listing di BEI Periode Tahun 2012-2015*. 10, 72–84.
- Hardeck, I., Harden, J. W., & Upton, D. R. (2019). Consumer Reactions to Tax

- Avoidance: Evidence from the United States and Germany. *Journal of Business Ethics*, 0123456789. <https://doi.org/10.1007/s10551-019-04292-8>
- Hidayah, R., Wahyuningrum, I. F. S., Nofriyanti, E., Kiswanto, & Pamungkas, I. D. (2020). Corporate social responsibility disclosure in Indonesia. *International Journal of Innovation, Creativity and Change*, 11(9).
- Hope, O. K., Ma, M. S., & Thomas, W. B. (2013). Tax avoidance and geographic earnings disclosure. *Journal of Accounting and Economics*, 56(2–3). <https://doi.org/10.1016/j.jacceco.2013.06.001>
- Jamali, D., & Mirshak, R. (2007). Corporate Social Responsibility (CSR): Theory and practice in a developing country context. *Journal of Business Ethics*, 72(3), 243–262. <https://doi.org/10.1007/s10551-006-9168-4>
- Janosik, S. M. (2005). Analisis Pengaruh Strategi Bisnis Terhadap Penghindaran Pajak. *NASPA Journal*, 42(4), 1.
- Kenny, D. A., Kashy, D., & Bolger, N. (1998). Data analysis in social psychology. *Handbook of Social Psychology*.
- Kiesewetter, D., & Manthey, J. (2017). Tax avoidance, value creation and CSR – a European perspective. *Corporate Governance (Bingley)*, 17(5), 803–821. <https://doi.org/10.1108/CG-08-2016-0166>
- 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>
- Kurniasih, T., & Sari, M. M. R. (2013). *Pengaruh Return On Assets, Leverage, Corporate Governance, Ukuran Perusahaan dan Kompensasi Rugi Fiskal Pada Tax Avoidance*. 18(1), 58–66.
- Lanis, R., & Richardson, G. (2011). The effect of board of director composition on corporate tax aggressiveness. *Journal of Accounting and Public Policy*, 30(1), 50–70. <https://doi.org/10.1016/j.jaccpubpol.2010.09.003>
- 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., & Richardson, G. (2013). Corporate social responsibility and tax aggressiveness: A test of legitimacy theory. *Accounting, Auditing and Accountability Journal*, 26(1). <https://doi.org/10.1108/09513571311285621>
- Lanis, R., & Richardson, G. (2015). Is Corporate Social Responsibility Performance Associated with Tax Avoidance? *Journal of Business Ethics*, 127(2), 439–457. <https://doi.org/10.1007/s10551-014-2052-8>
- Lin, K. Z., Cheng, S., & Zhang, F. (2017). Corporate Social Responsibility, Institutional Environments, and Tax Avoidance: Evidence from a Subnational

- Comparison in China. *International Journal of Accounting*, 52(4), 303–318. <https://doi.org/10.1016/j.intacc.2017.11.002>
- Mafrolla, E., & D'Amico, E. (2016). Tax aggressiveness in family firms and the non-linear entrenchment effect. *Journal of Family Business Strategy*, 7(3). <https://doi.org/10.1016/j.jfbs.2016.08.003>
- Mahanani, A., Titisari, K. H., & Nurlaela, S. (2017). Pengaruh Karakteristik Perusahaan, Sales Growth, dan CSR Terhadap Tax Avoidance. *Seminar Nasional IENACO*, 732–742. <http://hdl.handle.net/11617/8600>
- Mao, C. W., & Wu, W. C. (2019). Moderated mediation effects of corporate social responsibility performance on tax avoidance: evidence from China. *Asia-Pacific Journal of Accounting and Economics*, 26(1–2). <https://doi.org/10.1080/16081625.2019.1546157>
- Mappadang SE. MM, BKP, D. A., SE.Ak, MM, CA, P. D. T. W., & SE, SH, MM, A. M. W. (2018). The Effect of Corporate Governance Mechanism on Tax Avoidance: Evidence from Manufacturing Industries Listed in the Indonesian Stock Exchange. *The International Journal of Social Sciences and Humanities Invention*, 5(10), 5003–5007. <https://doi.org/10.18535/ijsshi/v5i10.02>
- Maraya, A. D., & Yendrawati, R. (2016). Pengaruh corporate governance dan corporate social responsibility disclosure terhadap tax avoidance: studi empiris pada perusahaan tambang dan CPO. *Jurnal Akuntansi & Auditing Indonesia*, 20(2), 147–159. <https://doi.org/10.20885/jaai.vol20.iss2.art7>
- Mardianti, I. V., & Ardini, L. (2020). Pengaruh Tanggung Jawab Sosial Perusahaan, Profitabilitas, Kepemilikan Asing, dan Intensitas Modal terhadap Penghindaran Pajak. *Jurnal Ilmu Dan Riset Akuntansi*, 9(4), 1–24. <http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/2854>
- Marnelly, R. (2012). Corporate Social Responsibility (CSR): Tinjauan Teori dan Praktek di Indonesia. *Jurnal Aplikasi Bisnis*, 2(2).
- Nurma Risa, O. (2016). Analisis Perbandingan Penghindaran Pajak Sebelum Dan Sesudah Reformasi Pajak Tahun 2008. *Agustus*, 7(2), 11–26.
- Panda, B., & Leepsa, N. M. (2017). Agency theory: Review of theory and evidence on problems and perspectives. *Indian Journal of Corporate Governance*, 10(1), 74–95. <https://doi.org/10.1177/0974686217701467>
- Permata Sari, L. L., & Adiwibowo, A. (2017). Pengaruh Corporate Social Responsibility Terhadap Penghindaran Pajak Perusahaan. *Diponegoro Journal of Accounting*, 6(4).
- Pratama, A. Z., & Murtin, A. (2020). Faktor Penentu Perusahaan Melakukan Penghindaran Pajak. *Reviu Akuntansi Dan Bisnis Indonesia*, 4(1), 93–102. <https://doi.org/10.18196/rab.040156>
- Pratiwi, I. S., & Djakman, C. D. (2017). The Role of Corporate Political

- Connections in the Relation of CSR and Tax Avoidance : Evidence from Indonesia. *Review of Integrative Business & Economics Research*, 6(1), 345–358.
- Preuss, L. (2010). Tax avoidance and corporate social responsibility: You can't do both, or can you? *Corporate Governance*, 10(4), 365–374. <https://doi.org/10.1108/14720701011069605>
- Purnama, E., Eddy, S., & Angela, A. (2020). *The Impact Analysis of Return on Asset, Leverage and Firm Size to Tax Avoidance*. 12(November), 256–264.
- Rachmat, A. (2013). *Good Corporate Governance (GCG) sebagai Prinsip Implementasi Corporate Social Responsibility (CSR) (Studi Kasus pada Community Development Center PT Telkom Malang)*. 1–13.
- Rianto, & Murtiani, D. N. (2019). Pengaruh Book Tax Differences Terhadap Kualitas Laba Pada Perusahaan Sektor Barang Konsumsi Di Indonesia. *Jurnal Akuntansi Dan Keuangan*, 1(1), 65–83.
- Riza, T., Putri, F., & Suryarini, T. (2017). Factors Affecting Tax Avoidance on Manufacturing Companies Listed on IDX. *Accounting Analysis Journal*, 6(3), 407–419. <https://doi.org/10.15294/aa.v6i3.18198>
- Rosenstein, S., & Wyatt, J. G. (1990). Outside directors, board independence, and shareholder wealth. *Journal of Financial Economics*, 26(2). [https://doi.org/10.1016/0304-405X\(90\)90002-H](https://doi.org/10.1016/0304-405X(90)90002-H)
- Salhi, B., Riquen, R., Kachouri, M., & Jarboui, A. (2019). The mediating role of corporate social responsibility on the relationship between governance and tax avoidance: UK common law versus French civil law. *Social Responsibility Journal*, 16(8), 1149–1168. <https://doi.org/10.1108/SRJ-04-2019-0125>
- Salsabila, A. H., Ariefiara, D., & Widiastuti, N. P. E. (2021). Intensitas Penghindaran Pajak Pada Perusahaan: Dampak Corporate Social Responsibility Dan Corporate Governance. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 16(1), 65. <https://doi.org/10.25105/jipak.v16i1.6574>
- Sarstedt, M., & Christian M. Ringle, and J. F. H. (2017). Partial least squares structural equation modeling with R. In *Practical Assessment, Research and Evaluation* (Vol. 21, Issue 1).
- Setiawaty, A. (2019). Corporate Governance dan Kinerja Balanced Scorecard (Studi Kasus Pada Bank yang Terdaftar di Bursa Efek Indonesia). *Akuntabel*, 16(1), 12–24.
- Sikka, P., & Willmott, H. (2013). The tax avoidance industry: Accountancy firms on the make. *Critical Perspectives on International Business*, 9(4), 415–443. <https://doi.org/10.1108/cpoib-06-2013-0019>
- Slemrod, J. (2004). The economics of corporate tax selfishness. In *National Tax*

- Journal* (Vol. 57, Issue 4). <https://doi.org/10.17310/ntj.2004.4.06>
- Sobel, M. E. (1982). Asymptotic Confidence Intervals for Indirect Effects in Structural Equation Models. *Sociological Methodology*, 13. <https://doi.org/10.2307/270723>
- Sugiyono. (2015). *Metode Penelitian Pendidikan (Pendekatan Kuantitatif, Kualitatif, dan R&D)*. ALFABETA cv.
- Sulistiana, I., & Istianingsih, I. (2018). Studi Negara Asean Pengungkapan Corporate Social Responsibility Mediasi Penerapan Good Corporate Governance Terhadap Penghindaran Pajak. *Tirtayasa Ekonomika*, 13(2). <https://doi.org/10.35448/jte.v13i2.4323>
- Tahar, A., & Rachmawati, D. (2020). Pengaruh Mekanisme Corporate Governance, Corporate Social Responsibility, Ukuran Perusahaan dan Leverage Terhadap Penghindaran Pajak (Studi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2017). *Kompartemen: Jurnal Ilmiah Akuntansi*, 18(1), 98–115. <https://doi.org/10.30595/kompartemen.v18i1.6342>
- Tandean, V. A., & Winnie. (2016). The effect of good corporate governance on tax avoidance. *Asian Journal of Accounting Research*, 1(1), 28–38. <https://doi.org/10.1108/AJAR-2016-01-01-B004>
- Thomsen, M., & Watrin, C. (2018). Tax avoidance over time: A comparison of European and U.S. firms. *Journal of International Accounting, Auditing and Taxation*, 33, 40–63. <https://doi.org/10.1016/j.intaccudtax.2018.11.002>
- Tiarawati, W. A. (2016). Analisis Pengaruh Pengungkapan Corporate Social Responsibility Terhadap Tax Avoidance (Penghindaran Pajak) (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI Periode 2009-2013). *Jurnal Akuntansi Indonesia*, 4(2), 142. <https://doi.org/10.30659/jai.4.2.142-162>
- Vincent, M., & Sari, D. P. (2020). *Analisis Pengaruh Timbal Balik Antara Penghindaran Pajak dan Corporate Social Responsibility (CSR)*. 12(2), 203–215.
- Wardani, D. K., Putriane, S. W., Puspitaningsih, E., Astuti, A. Y., & Mutorikoh, N. (2019). Dampak Riil Penghindaran Pajak Pada Perusahaan Manufaktur di Bursa Efek Indonesia. *Jurnal Akuntansi & Manajemen Akmenika Vol. 16 No. 2 Tahun 2019*, 16(2), 375–382.
- Wibowo, R. E. (2011). Keterkaitan Corporate Governance Dengan Corporate Social Responsibility. *MAKSIMUM*.
- Widyanza, P. (2020). Corporate Social Responsibility Disclosure And Good Corporate Governance On Tax Avoidance. *International Journal of Scientific and Research Publications (IJSRP)*, 10(8), 622–632. <https://doi.org/10.29322/ijsrp.10.08.2020.p10479>

- Wijayanti, A., Wijayanti, A., & Samrotun, Y. C. (2016). Pengaruh Karakteristik Perusahaan, Gcg Dan Csr Terhadap Penghindaran Pajak. *Seminar Nasional IENACO –*, 2337–4349.
- Worokinasih, S., & Zaini, M. L. Z. B. M. (2020). The mediating role of corporate social responsibility (CSR) disclosure on good corporate governance (GCG) and firm value. *Australasian Accounting, Business and Finance Journal*, 14(1 Special Issue), 88–96. <https://doi.org/10.14453/aabfj.v14i1.9>
- Wulandari, W. S. (2021). *Pengaruh Tata Kelola Perusahaan dan Kualitas Tanggung Jawab Sosial Perusahaan terhadap Penghindaran Pajak pada Perusahaan yang Terdaftar di BEI*. 1(1), 1187–1200.
- Xynas, L. (2011). Tax Planning, Avoidance and Evasion in Australia 1970-2010: The Regulatory Responses and Taxpayer Compliance. *Revenue Law Journal*, 20(1).
- Yanti, L. D., & Hartono, L. (2019). *Effect of Leverage , Profitability and Company Size on Tax Aggressiveness . ( Empirical Study : Subsector Manufacturing Companies Food , Beverage , Cosmetics and Household Purposes Manufacturing Listed on the Indonesia Stock Exchange for*. 1(1).