

## DAFTAR PUSTAKA

- Adiputra, I. M. P., Martani, D., & Martadinata, I. P. H. (2019). Corporate Social Responsibility, Corporate Governance and Aggressive Tax Action. *Journal of Economics, Business & Accountancy Ventura*, 22(2), hlm. 237–247. <https://doi.org/10.14414/jebav.v22i2.1295>
- Alfiana, M. (2021). *Komitmen Nyata BUMN Wujudkan 25% Kepemimpinan Perempuan di 2023*. Diakses 25 Oktober 2021, dari <https://bumn.go.id/post/komitmen-nyata-bumn-wujudkan-25-kepemimpinan-perempuan-di-2023>
- Annisa Rahmawati. (2019). *Greenpeace Menghentikan Keterlibatan dengan Wilmar-Unilever-Mondelez karena Lemahnya Komitmen Mereka dalam Menghentikan Deforestasi dari Rantai Pasok*. Greenpeace Indonesia. <https://www.greenpeace.org/indonesia/publikasi/3677/greenpeace-menghentikan-keterlibatan-dengan-wilmar-unilever-mondelez-karena-lemahnya-komitmen-mereka-dalam-menghentikan-deforestasi-dari-rantai-pasok/>
- Anon. (2013). *Indofood Sukses Makmur Kalah di Peninjauan Kembali MA*.
- Boukattaya, S., & Omri, A. (2021). Impact of Board Gender Diversity on Corporate Social Responsibility and Irresponsibility: Empirical Evidence from France. *Sustainability (Switzerland)*, 13(9). <https://doi.org/10.3390/su13094712>
- Capdevila, R. (2007). Redefinition Reviewed: What “Toward a Redefinition of Sex and Gender” Can Offer Today. In *Feminism and Psychology* (Vol. 17, Issue 4). <https://doi.org/10.1177/0959353507084328>
- 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>

- Damanik, I. G. A. B. A., & Yadnyana, I. K. (2017). Pengaruh Kinerja Lingkungan pada Kinerja Keuangan dengan Pengungkapan Corporate Social Responsibility sebagai Variabel Intervening. *E-Jurnal Akuntansi*, 20(1), 645–673.
- 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. *Accounting, Auditing & Accountability Journal*, 15(3), 312–343. <https://doi.org/10.1108/09513570210435861>
- Desai, M. A., & Dharmapala, D. (2006). Corporate Tax Avoidance and High-powered Incentives. *Journal of Financial Economics*, 79, 145–179. <https://doi.org/10.1016/j.jfineco.2005.02.002>
- Djumena, E. (2014). *Coca-Cola Diduga Akali Setoran Pajak*. Diakses 1 Juli 2021, dari <https://money.kompas.com/read/2014/06/13/1135319/Coca-Cola.Diduga.Akali.Setoran.Pajak#:~:text=JAKARTA%2C KOMPAS.com - Satu,senilai Rp 49%2C24 miliar>.
- Employers, I. O. of. (2010). Corporate Social Responsibility & Ethics Corporate Social Responsibility & Ethics. *IBusiness*, 06(03), 1–103. <http://www.scirp.org/journal/doi.aspx?DOI=10.4236/ib.2014.63013>
- Fallan, E., & Fallan, L. (2019). Corporate Tax Behaviour and Environmental Disclosure: Strategic Trade-offs Across Elements of CSR? *Scandinavian Journal of Management*, 35(3). <https://doi.org/10.1016/j.scaman.2019.02.001>
- Fathonah, A. N. (2018). Pengaruh Gender Diversity dan Age Diversity Terhadap Kinerja Keuangan The Effects of Gender Diversity and Age Diversity on Financial Performance. *Jurnal Riset Akuntansi Dan Keuangan*, 6(3), 373–380. <https://doi.org/10.17509/jurnal>

- Firmansyah, A., & Estutik, R. S. (2020). Environmental Responsibility Performance, Corporate Social Responsibility Disclosure, Tax Aggressiveness: Does Corporate Governance Have A Role? *Journal of Governance and Regulation*, 9(4), 8–24. <https://doi.org/10.22495/jgrv9i4art1>
- Fitri, R. A., & Munandar, A. (2018). The Effect of Corporate Social Responsibility, Profitability, and Leverage toward Tax Aggressiveness with Size of Company as Moderating Variable. *Binus Business Review*, 9(1), 63–69. <https://doi.org/10.21512/bbr.v9i1.3672>
- Frank, M. margaret, Lynch, L. J., & Rego, S. O. (2009). Tax Reporting Aggressiveness And Its Relation Financial Reporting. *Accounting Review*, 84(2), 467–496.
- Francis, B. B., Hasan, I., Wu, Q., & Yan, M. (2014). Are female CFOs less tax aggressive? Evidence from tax aggressiveness. In *Journal of the American Taxation Association* (Vol. 36, Issue 2). <https://doi.org/10.2308/atax-50819>
- 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>
- Fuadah, L. L., & Kalsum, U. (2021). The Impact of Corporate Social Responsibility on Firm Value: The Role of Tax Aggressiveness in Indonesia. *Journal of Asian Finance, Economics and Business*, 8(3), 209–216. <https://doi.org/10.13106/jafeb.2021.vol8.no3.0209>
- Gebhart, M. S. (2017). Measuring Corporate Tax Avoidance - An Analysis of Different Measures. *Junior Management Science*, 2(2), 43–60. <https://jums.upn-muenchen.de/JMS/article/view/4994/3155>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (Issue Badan Penerbit Universitas Diponegoro).

- Gibson, E. J., & Schmucker, M. A. (1989). Going Somewhere : An Ecological and Experimental Approach to Development of Mobility. *Ecological Psychology*, 1(1), 3–25.
- GRI. (2013). Global Reporting Initiative. *Reporting Principles And Standard Disclosures*.
- Gunawan, E. V. (2018). Pengaruh Karakteristik Dewan Komisaris terhadap Aggressive Tax Planning pada Perusahaan yang terdaftar di BEI periode 2013-2015. *Jurnal Ilmiah Mahasiswa Universitas Surabaya*, 7(1), 407–431.
- Gunawan, J. (2017). Pengaruh Corporate Social Responsibility dan Corporate Governance terhadap Agresivitas Pajak. *Jurnal Akuntansi*, 21(3), 425–436.
- Hanlon, M., & Heitzman, S. (2010). A Review of Tax Research. *Journal of Accounting and Economics*, 50, 127–178. <https://doi.org/10.1016/j.jacceco.2010.09.002>
- Hardeck, I., & Hertl, R. (2014). Consumer Reactions to Corporate Tax Strategies: Effects on Corporate Reputation and Purchasing Behavior. *Journal of Business Ethics*, 123(2), 309–326. <https://doi.org/10.1007/s10551-013-1843-7>
- Iacobucci, D., Schneider, M. J., Popovich, D. L., & Bakamitsos, G. A. (2017). Mean centering, multicollinearity, and moderators in multiple regression: The reconciliation redux. *Behavior Research Methods*, 49(1), 403–404. <https://doi.org/10.3758/s13428-016-0827-9>
- International Labour Organization. (2020). *Leading to Success: The Business Case for Women in Business and Management in Indonesia*.
- Kartikaningdyah, Ely. Putri, R. N. (2017). Pengaruh Tax Avoidance dan Board Diversity terhadap Kinerja Perusahaan dalam Perspektif Corporate Governance. In *Journal of Applied Accounting and Taxation Article History* (Vol. 2, Issue 2).

- Kementerian Pemberdayaan Perempuan dan Perlindungan Anak. (2021). Wujudkan Kesetaraan Gender di Tempat Kerja dan Sukseskan Pembangunan Ekonomi Bangsa, Siaran Pers Nomor: B- 008 /Set/Rokum/MP (2021) Diakses 24 Oktober 2021, dari <https://www.kemenpppa.go.id/index.php/page/read/29/3025/wujudkan-kesetaraan-gender-di-tempat-kerja-sukseskan-pembangunan-ekonomi-bangsa>
- Khuza'i, M. (2012). Problem Definisi Gender: Kajian Atas Konsep Nature Dan Nurture. *Kalimah*, 11(1), 102. <https://doi.org/10.21111/klm.v11i1.486>
- Kristiadi, F., Kurniawati, E. P., & Naufa, A. M. (2020). Corporate Social Responsibility and Tax Aggressiveness: Evidence from Indonesia. *Jurnal Manajemen Teori Dan Terapan Journal of Theory and Applied Management*, 13(2), 105. <https://doi.org/10.20473/jmtt.v13i2.21211>
- Lanis, R., & Richardson, G. (2013). *Corporate Social Responsibility and Tax Aggressiveness: A Test of Legitimacy Theory*. 26(1), 75–100. <https://doi.org/10.1108/09513571311285621>
- Lanis, R., Richardson, G., & 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>
- Loh, L., & Nguyen, M. H. (2018). Board Diversity And Business Performance In Singapore-Listed Companies The Role Of Corporate Governance. *Research Journal of Science & Management*, 7(10), 95–104. [www.theinternationaljournal.org](http://www.theinternationaljournal.org)
- Makhfudloh, F., Herawati, N., & Wulandari, A. (2018). Pengaruh Corporate Social Responsibility terhadap Perencanaan Agresivitas Pajak. *Jurnal Akuntansi Dan Bisnis*, 18(1), 48. <https://doi.org/10.20961/jab.v18i1.235>
- Mousa, et. al., G. A. (2015). Legitimacy Theory and Environmental Practices: Short Notes. *International Journal of Business and Statistical Analysis*, 2(1), 41–53. <https://doi.org/10.12785/ijbsa/020104>

- Ningrum, A. K., Suprpti, E., Syaiful, A., & Anwar, H. (2018). Pengaruh Pengungkapan Corporate Social Responsibility Terhadap Tax Avoidance Dengan Gender Sebagai Variabel Moderasi (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2016). *Jurnal Balance*, 63(1). [www.idx.co.id](http://www.idx.co.id)
- Pasaribu, P., & Masripah. (2019). Gender Diversity in the Boardroom: Evidence from Indonesia Listed Firms. *Economics and Finance in Indonesia*, 30(3). <https://doi.org/10.13140/RG.2.2.30230.60480>
- Pasaribu, P., Masripah, & Mindosa, B. (2019). Does Gender Diversity in the Boardroom Improve Firm Performance? Evidence from Indonesia. *Economics and Finance in Indonesia*, 65(1), 1–19.
- Peraturan Pemerintah Republik Indonesia Nomor 47 Tahun 2012 Tentang Tanggung Jawab Sosial Dan Lingkungan Perseroan Terbatas. *Undang-Undang Dasar RI*.
- Prasetyo, N. B. (2019). The Role of Gender Diversity on The Board of Directors and Tax Avoidance. *Russian Journal of Agricultural and Socio-Economic Sciences*, 87(3), 107–115. <https://doi.org/10.18551/rjoas.2019-03.14>
- Pratama, I., & Suryarini, T. (2020). Accounting Analysis Journal The Role of Independent Commissioners in Moderating the Effect of Capital Intensity, Inventory Intensity, and Profitability on Tax Aggressiveness. *Accounting Analysis Journal*, 9(3), 208–214. <https://doi.org/10.15294/aaj.v9i3.42687>
- Putra, I. R. (2017). *Dua Perusahaan Kontraktor Tunggak Pajak, Termasuk United Tractor Semen Gresik*. Diakses 1 Juli 2021. dari <https://www.merdeka.com/uang/dua-perusahaan-kontraktor-tunggak-pajak-termasuk-united-tractor-semen-gresik.html>
- Rahman, B., & Cheiviyanny, C. (2020). Pengaruh Kualitas Pengungkapan Corporate Social Responsibility, Dewan Direksi Wanita dan Dewa Komisaris Wanita terhadap Tax Aggressive. *Jurnal Eksplorasi Akuntansi*, 2(3), 2656–3649. <http://jea.ppj.unp.ac.id/index.php/jea/issue/view/25>

- Ramadhan, A., Haedar, Asriany, Malik, E., & Zamhuri, M. Y. (2019). Company characteristics and CSR disclosure toward environmental performance. *IOP Conference Series: Earth and Environmental Science*, 343(1). <https://doi.org/10.1088/1755-1315/343/1/012146>
- Ramadhan, Abid, & Amrin, A. (2019). Agresivitas Pajak dan Kinerja Lingkungan terhadap Corporate Social Responsibility Disclosure. *Jurnal Akuntansi, Ekonomi Dan Manajemen Bisnis*, 7(2), 209–214.
- Richardson, G., & Lanis, R. (2007). Determinants of the variability in corporate effective tax rates and tax reform: Evidence from Australia. *Journal of Accounting and Public Policy*, 26(6), 689–704. <https://doi.org/10.1016/j.jaccpubpol.2007.10.003>
- Richardson, G., Taylor, G., & Lanis, R. (2016). Women on the board of directors and corporate tax aggressiveness in Australia An empirical analysis. *Accounting Research Journal*, 29(3), 313–331. <https://doi.org/10.1108/ARJ-09-2014-0079>
- Rob Gray. (1995). Corporate Social and Enviromental Reporting : A Review of The Literature and A Longitudinal Study of UK Disclosure. *Accounting, Auditing & Accountability Journal*, 8(2), 277–279.
- Sakti, I. (2018). Analisis Regresi Data Panel Menggunakan Eviews. *Universitas Esa Unggul*.
- Sari, D., & Tjen, C. (2016). *Corporate Social Responsibility Disclosure, Environmental Performance, and Tax Aggressiveness Dahlia*. 9(2), 93–104.
- Sartika, M. (2015). Analyze The Difference Of Tax Avoidance On Companies That Deducted Final Tax And Companies That Deducted Non Final Tax. *Jom. Fekon*, 2(1), 1–15.
- Siyoto, S., & Sodik, A. (2015). *Dasar Metodologi Penelitian* (Ayup (ed.)). Literasi Media Publishing.

- Soraya, A. (2018). *Greenpeace: Wilmar Internasional Biang Deforestasi di Indonesia*. Tirtto.Id. <https://tirtto.id/greenpeace-wilmar-internasional-biang-deforestasi-di-indonesia-cZUD>
- Suastha, R. D. (2016). *Riset Temukan Kualitas CSR Perusahaan Indonesia Rendah*. CNN Indonesia. Diakses 2 Juli 2021, dari <https://www.cnnindonesia.com/nasional/20160721074144-20-146030/riset-temukan-kualitas-csr-perusahaan-indonesia-rendah/>
- Sugiyono, P. D. (2013). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. CV Alfabeta.
- Suhardjanto, D., Tower, G., & Brown, A. (2008). Indonesian Stakeholders' Perceptions on Environmental Information. *Journal of the Asia Pacific Centre for Environmental Accountability*, 14(1), 2–11.
- Tampubolon, M. T., & Kartikaningdyah, E. (2016). Pengaruh Karakteristik Perusahaan Terhadap Book Tax Differences. *Jurnal Akuntansi, Ekonomi, Dan Manajemen Bisnis*, 4(1), 52–59.
- Tang, T. Y. H., & Firth, M. (2012). Earnings Persistence and Stock Market Reactions to the Different Information in Book-Tax Differences: Evidence from China. *International Journal of Accounting*, 47(3), 369–397. <https://doi.org/10.1016/j.intacc.2012.07.004>
- Undang - Undang Republik Indonesia Nomor 40 Tahun 2007 Tentang Perseroan Terbatas, (2007).
- United Nations Industrial Development Organization. (2020). *Annual Report United Nations Industrial Development Organization*. 21(1), 1–9.
- 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 (Switzerland)*, 12(2). <https://doi.org/10.3390/su12052007>



- Weib, P., & Bentlage, J. (2006). Environmental Management Systems and Certification. In *Greener Management International*. <https://doi.org/10.9774/gleaf.3062.2000.sp.00007>
- Widarjono, A. (2013). *Ekonometrika Pengantar & Aplikasinya* (Keempat). UPP STIM YKPN.
- Winasis, S. E., Nur, E., & Yuyetta, A. (2017). Pengaruh Gender Diversuty Eksekutif terhadap Nilai Perusahaan, Tax Avoidance : Studi Kasus pada Perusahaan Pertambangan yang Terdaftar di BEI Tahun 2012-2015. *Dipenogoro Journal of Accounting*, 6(1), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- World Economic Forum. (2019). *Global Gender Gap Report 2020: Insight Report*. [http://www3.weforum.org/docs/WEF\\_GGGR\\_2020.pdf](http://www3.weforum.org/docs/WEF_GGGR_2020.pdf)
- Yahya, F., Manan, A., Khan, M. W. J., & Hashmi, M. S. (2021). The Moderating Role of Board Gender Diversity Between Power-based Corporate Governance and Tax Aggressiveness. *Economics and Business Letters*, 10(2), 104–147. <https://doi.org/10.17811/ebl.10.2.2021.140-147>