

DAFTAR PUSTAKA

- Agustina, I., & Pradesa, H. A. (2024). Praktek Pelaporan Keberlanjutan Di Indonesia: Sebuah Telaah Kritis Atas Literatur Terdahulu. *Jurnal Ekonomi, Manajemen Akuntansi Dan Perpajakan (Jemap)*, 7(1), 24–46. <https://doi.org/10.24167/jemap.v7i1.10947>
- Ahmad Muhlis, Mira, & Masrullah. (2024). The Influence of CEO Narcissism and Sustainability Reporting on Tax Avoidance: Exploring Institutional Ownership as a Moderating Variable. *Jurnal Manajemen Bisnis*, 11(1), 208–218. <https://doi.org/10.33096/jmb.v11i1.741>
- Alfiyah, N., Subroto, B., & Ghofar, A. (2022). *IS TAX AVOIDANCE CAUSED BY POLITICAL CONNECTION AN.* 13(1), 32–41.
- Anggraini, S. P., & Arieftiara, D. (2024). *ANALISIS GREEN INNOVATION, LAPORAN KEBERLANJUTAN, DAN OPINI GOING CONCERN SERTA DAMPAKNYA PADA NILAI PERUSAHAAN.* 26(2), 149–172. <https://doi.org/10.34209/equ.v26i2.7413>
- Athira, A., & Ramesh, V. K. (2023). COVID-19 and corporate tax avoidance: International evidence. *International Business Review*, 32(4), 102143. <https://doi.org/10.1016/j.ibusrev.2023.102143>
- Ayustina, A., & Safi'i, M. (2023). Pengaruh Sales Growth, Karakter Eksekutif, Dan Capital Intensity Terhadap Tax Avoidance. *Jurnal Akuntansi, Bisnis Dan Ekonomi Indonesia (JABEI)*, 2(1), 141–149. <https://doi.org/10.30630/jabei.v2i1.109>
- Badjuri, A., Jaeni, J., & Kartika, A. (2021). Peran Corporate Social Responsibility Sebagai Pemoderasi Dalam Memprediksi Profitabilitas Dan Ukuran Perusahaan Terhadap Agresivitas Pajak Di Indonesia: Kajian Teori Legitimasi. *Jurnal Bisnis Dan Ekonomi*, 28(1), 1–19. <https://doi.org/10.35315/jbe.v28i1.8534>

- Baihaqi, F. N. R., & Sutrisno, P. (2024). *Karakteristik Eksekutif, Intensitas Modal dan Faktor Lain Terhadap Agresivitas Pajak*. 4(3), 250–258. <https://doi.org/10.47065/arbitrase.v4i3.1534>
- Baudot, L., Johnson, J. A., Roberts, A., & Roberts, R. W. (2020). Is Corporate Tax Aggressiveness a Reputation Threat? Corporate Accountability, Corporate Social Responsibility, and Corporate Tax Behavior. *Journal of Business Ethics*, 163(2), 197–215. <https://doi.org/10.1007/s10551-019-04227-3>
- Carolina, V., Studi Akuntansi, P., Bisnis, F., & Kristen Maranatha, U. (2022). The Best Measurement of Tax Aggressiveness in Predicting Corporate Risk. *Riset Akuntansi Dan Keuangan Indonesia*, 6(3), 310–318. <https://journals.ums.ac.id/index.php/reaksi/article/view/16383/7380%0Ahttps://journals.ums.ac.id/index.php/reaksi/article/view/16383>
- Curry, K., & Fikri, I. Z. (2023). Determinan Financial Distress, Thin Capitalization, Karakteristik Eksekutif, Dan Multinationality Terhadap Praktik Tax Avoidance Pada Perusahaan Properti Dan Real Estate. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 18(1), 1–18. <https://doi.org/10.25105/jipak.v18i1.12396>
- Daniya, A. A., Dandago, K. I., & Liman, M. (2023). *Corporate Tax Aggressiveness And Value of Listed Industrial Goods Firms in Nigeria*.
- Deegan, C. (2002). Introduction: The legitimising effect of social and environmental disclosures – a theoretical foundation. *Accounting, Auditing & Accountability Journal*, 15(3), 282–311. <https://doi.org/10.1108/09513570210435852>
- Donaldson, T., & Preston, L. E. (1995). THE STAKEHOLDER THEORY OF THE CORPORATION: CONCEPTS, EVIDENCE, AND IMPLICATIONS and from the specific comments of many people, including Professors Aupperle. *Academy of Management Review*, 20(1), 65–91.
- Dowling, J., & Pfeffer, J. (1975). Organizational legitimacy: Social values and organizational behavior. *Sociological Perspectives*, 18(1), 122–136. <https://doi.org/10.2307/1388226>

- Dwi Yadnye, N. M., & Mayangsari, S. (2023). Factors Influencing Tax Avoidance in Indonesia Mining Company. *International Journal of Science and Management Studies (IJSMS)*, February, 106–114. <https://doi.org/10.51386/25815946/ijms-v6i1p108>
- Fabrila, A., & Arieftiara, D. (2021). the Effect of Thin Capitalization, Capital Intensity, Financial Distress on Tax Aggressiveness With Audit Quality As Moderating. *Proceedings of The 1st Jakarta Economic Sustainable International Conference Agenda (JESICA)*.
- Fahmi, S., Yuliani, R., & Adriani, A. (2023). Pengaruh karakteristik eksekutif, profitabilitas, dar dan capital intensity terhadap agresivitas pajak. *Ilmiah Akuntansi Dan Keuangan*, 5(12).
- Faradiza, S. A. (2019). Dampak Strategi Bisnis terhadap Penghindaran Pajak. *Journal of Applied Accounting and Taxation*, 4(1), 107–116. <https://doi.org/10.30871/jaat.v4i1.1199>
- Fathurrahman, I., Andriyanto, W. A., & Sari, R. . D. P. (2021). PENGARUH KEPEMILIKAN INSTITUSIONAL, KOMITE AUDIT, DAN THIN CAPITALIZATION TERHADAP TAX AVOIDANCE. *Jurnal Akunida*, 7(2).
- Fitri, E., & Dwita, S. (2023). Pengaruh Transfer Pricing dan Thin Capitalization terhadap Praktik Penghindaran Pajak. *Jurnal Eksplorasi Akuntansi*, 5(4), 1657–1673. <https://doi.org/10.24036/jea.v5i4.907>
- Frank, M. M., Lynch, L. J., & Rego, S. O. (2009). Tax Reporting Aggressiveness and its Relation to Aggressive Financial Reporting. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.647604>
- Freeman, R. E., Harrison, J. S., Wicks, A. C., Parmar, B. L., & de Colle, S. (2010). *Stakeholder Theory - The State of the Art - Stakeholder theory in finance, accounting, management, and marketing*.
- Freeman, R. E., & McVea, J. (2001). A Stakeholder Approach to Strategic Management. *SSRN Scholarly Paper 263511*, 77(6), 671–677.

- <https://doi.org/10.1002/jctb.619>
- Fuadah, L. L., Dewi, K., Mukhtaruddin, M., Kalsum, U., & Arisman, A. (2022). The Relationship between Sustainability Reporting, E-Commerce, Firm Performance and Tax Avoidance with Organizational Culture as Moderating Variable in Small and Medium Enterprises in Palembang. *Sustainability (Switzerland)*, 14(7). <https://doi.org/10.3390/su14073738>
- Ghozali, I. (2013). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25. In Agency*. Universitas Diponegoro.
- 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>
- Harjowiriyono, M. (2019). Analisis faktor-faktor yang memengaruhi kepatuhan bendahara pemerintah dalam penyetoran pajak. *Indonesian Treasury Review Jurnal Perpendaharaan Keuangan Negara Dan Kebijakan Publik*, 4(3), 195–217. <https://doi.org/10.33105/itrev.v4i3.156>
- Hasan, H. (2022). Pengaruh luas pengungkapan CSR, karakteristik eksekutif, kepemilikan keluarga, profitabilitas, dan GCG terhadap agresivitas pajak. *YUME : Journal of Management*, 5(3), 433–440. <https://doi.org/10.37531/yume.vxix.446>
- Jensen, M., & Meckling, W. (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>
- 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>
- Kusumastuti, A., Khoiron, A., & Achmadi, T. (2020). *Metode Penelitian Kuantitatif*. Deepublish.
- Lietz, G. (2013). Tax Avoidance vs . Tax Aggressiveness : *Working Paper*.

- Lukito, P. C., & Oktaviani, R. M. (2022). Pengaruh Fixed Asset Intensity, Karakter Eksekutif, dan Leverage terhadap Penghindaran Pajak. *Owner*, 6(1), 202–211. <https://doi.org/10.33395/owner.v6i1.532>
- Mahardika, R., & Irawan, F. (2022). the Impact of Thin Capitalization Rules on Capital Structure and Tax Avoidance. *Journal of Governance and Regulation*, 11(2), 8–14. <https://doi.org/10.22495/jgrv11i2art1>
- Makhfuduloh, F., Herawati, N., & Wulandari, A. (2018). Hubungan antara Manajemen Laba, Good Corporate Governance, dan Struktur Pengendalian Intern terhadap Perencanaan Audit. *Jurnal Akuntansi Dan Bisnis*, 18(1), 48.
- Matore, M. E. E. M., & Khairani, A. Z. (2020). The Pattern of Skewness and Kurtosis Using Mean Score and Logit in Measuring Adversity Quotient (AQ) For Normality Testing. *International Journal of Future Generation Communication and Networking*, 13(1), 688–702.
- Nuramalia, D., Arieftiara, D., & Lastiningsih, N. (2021). Menilik Penghindaran Pajak Di Perusahaan Pertambangan. *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*, 7(2), 201–214. <https://doi.org/10.34204/jafe.v7i2.3697>
- Oktaviani, M. A., Oktris, L., & Fadjarenie, A. (2024). The Impact of Thin Capitalization and Profitability on Tax Avoidance with Institutional Ownership as a Moderation Variable. *Jurnal Ekonomi, Bisnis, Dan Akuntansi*, 7(3), 5879–5899.
- Paligorova, T. (2009). Corporate Risk-Taking and Ownership Structure. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1364393>
- Paligorova, T. (2011). Corporate Risk-Taking and Ownership Structure. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1343186>
- Prasetyo, W. F., & Arif, A. (2020). Pengaruh Profitabilitas, Corporate Social Responsibility, Leverage, Dan Capital Intensity Terhadap Penghindaran Pajak. *Jurnal Ekonomi Trisakti*, 2(2), 375–390. <https://doi.org/10.25105/jet.v2i2.14365>
- PwC. (2023). Mining in Indonesia. *Mining Magazine*, 151(5), 479–480.

- <https://www.pwc.com/id/en/pwc-publications/industries-publications/energy-utilities---mining-publications/mining-guide-2023.html>
- Rachmawati Meita Oktaviani, K. W. (2021). Effect of CEO Characteristics Toward Tax Aggressiveness: Overview of Indonesia Family Firms. *Jurnal Ekonomi*, 26(2), 179. <https://doi.org/10.24912/je.v26i2.745>
- Ravanelly, T. A., & Soetardjo, M. N. (2023). Pengaruh Financial Distress, Thin Capitalization dan Capital Intensity Terhadap Tax Avoidance. *Klabat Accounting Review*, 4(1), 55. <https://doi.org/10.60090/kar.v4i1.921.55-78>
- Rin Rin Imaniah, & Kurnia. (2023). The Effect of Tunneling Incentives, Thin Capitalization, Financial Distress, and Earnings Management on Tax Aggressiveness. *Kompak :Jurnal Ilmiah Komputerisasi Akuntansi*, 16(2), 249–257. <https://doi.org/10.51903/kompak.v16i2.1296>
- Rini, I. G. A. I. S., Dipa, M., & Yudha, C. K. (2022). Effects of Transfer Pricing, Tax Haven, and Thin Capitalization on Tax Avoidance. *Jurnal Ekonomi & Bisnis JAGADITHA*, 9(2), 193–198. <https://doi.org/10.22225/jj.9.2.2022.193-198>
- Rohali, S. I., & Utomo, R. (2022). Perlakuan Pajak Penghasilan Atas Dividen Serta Dampaknya Bagi Pertumbuhan Investasi Di Indonesia, Malaysia, Singapura, Dan Filipina. *JURNAL PAJAK INDONESIA (Indonesian Tax Review)*, 6(2S), 529–549. <https://doi.org/10.31092/jpi.v6i2s.1842>
- Ruknan, R., Khair, O. I., & Diraga, M. G. (2024). the Effects of Transfer Pricing, Thin Capitalization, Firm Size, and Tax Haven Country Utilization on Tax Aggressiveness. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 8(1), 182–192. <https://doi.org/10.29040/ijebar.v8i1.11170>
- Safitri, A., & Irawati, W. (2021). Pengaruh Karakter Eksekutif, Kompensasi Rugi Fiskal Dan Capital Intensity Terhadap Penghindaran Pajak. *Jurnal Akuntansi Dan Keuangan*, 10(2), 143. <https://doi.org/10.36080/jak.v10i2.1557>
- Solikin, A., & Slamet, K. (2022). Pengaruh Koneksi Politik, Struktur Kepemilikan,

- Dan Kebijakan Dividen Terhadap Agresivitas Pajak. *Jurnal Pajak Dan Keuangan Negara (PKN)*, 3(2), 270–283.
<https://doi.org/10.31092/jpkn.v3i2.1521>
- Stefani, M., & Paramitha, M. (2022). Pengaruh Sustainability Reporting, Corporate Social Responsibility, Leverage dan Komisaris Independen Terhadap Penghindaran Pajak. *Journal Locus Penelitian Dan Pengabdian*, 1(4), 226–246. <https://doi.org/10.36418/locus.v1i4.59>
- Suartini, N. M., Cahyadi, L. D. C. R. C., & Suryantari, E. P. (2022). *The Effects of Leverage , Firm size , Executive Character on Tax Aggressiveness on Consumer Goods Sub Sector in 2017 - 2021*. 1(2), 8.
- Sudaryana, B., & Agusiady, R. (2022). *Metode Penelitian Kuantitatif*. Deepublish.
- Sugiyono. (2022). *Metodologi Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Sulistiyanti, U., & Nugraha, R. A. Z. (2019). Corporate Ownership, Karakteristik Eksekutif, Dan Intensitas Aset Tetap Terhadap Penghindaran Pajak. *Jurnal Profita*, 12(3), 361. <https://doi.org/10.22441/profita.2019.v12.03.001>
- Supriyati, S., & Anggraini, D. D. (2021). Sustainability Reporting and Tax Aggressiveness: Evidence from a Public Company in Indonesia. *Indonesian Journal of Sustainability Accounting and Management*, 5(1), 71–80. <https://doi.org/10.28992/ijsam.v5i1.249>
- 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.intaccaudtax.2013.02.005>
- Tiyanto, G. M. M., & Achyani, F. (2022). Effect of Capital Intensity, Thin Capitalization, Transfer Pricing, Profitability and Sales Growth on Tax Aggressiveness (Empirical Study of Consumer Goods Industry Sub-Sector Companies Listed on the Indonesia Stock Exchange in 2017-2020). *The International Journal of Business Management and Technology*, 6(4), 106–

116. www.theijbmt.com

Triwacananingrum, W., & Wijaya, G. M. (2022). Sustainability Reporting and Tax Aggressiveness Before and During Covid-19: Gcg Moderating Variable. *Jurnal Akuntansi Dan Keuangan Indonesia*, 19(1), 96–119.

<https://doi.org/10.21002/jaki.2022.05>

Ummaht, H. R., & Indrawan, R. (2022). Pengaruh Karakter Eksekutif dan Leverage Terhadap Penghindaran Pajak. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 6(1), 446–462.

Utami, M. F., & Irawan, F. (2022). Pengaruh Thin Capitalization dan Transfer Pricing Aggressiveness terhadap Penghindaran Pajak dengan Financial Constraints sebagai Variabel Moderasi. *Owner*, 6(1), 386–399. <https://doi.org/10.33395/owner.v6i1.607>

Winanto, R., Armazy, T. D., Serawati, S., Pahala, I., & Wahono, P. (2024). Analysis of the Impact of Earnings Management and Sustainability Report on Tax Aggressiveness. *International Journal of Business, Law, and Education*, 5(2), 1524–1536. <https://doi.org/10.56442/ijble.v5i2.623>

Zemzem, A., & Ftouhi, K. (2013). The Effects of Board of Directors ' Characteristics on Tax Aggressiveness. *Research Journal in Finance and Accounting*, 4(4), 140–148.

DDTC News. (2019). Pertambangan Rawan Manipulasi Transfer Pricing?. Diakses 7 Agustus 2024, dari <https://news.ddtc.co.id/review/analisis/17422/sektor-pertambangan-rawan-manipulasi-transfer-pricing>

OECD. (2024). Revenue Statistics in Asia and the Pacific 2024 — Indonesia. Diakses 4 Agustus 2024, dari <https://www.oecd.org/content/dam/oecd/en/topics/policy-sub-issues/global-tax-revenues/revenue-statistics-asia-and-pacific-indonesia.pdf>

Global Witness. (2019). Indonesia's shifting coal money 3: Taxing times for Adaro. Diakses 7 Agustus 2024, dari

<https://www.globalwitness.org/en/campaigns/oil-gas-and-mining/indonesias-shifting-coal-money-3-taxing-times-for-adaro/>

DDTC News. (2021). Kemplang Pajak, Direktur Perusahaan Tambang Diserahkan ke Kejari. Diakses 14 Agustus 2024, dari <https://news.ddtc.co.id/berita/daerah/30722/kemplang-pajak-direktur-perusahaan-tambang-diserahkan-ke-kejari>

DDTC News. (2024). Angka PDB Nominal 2023 Dirilis, *Tax ratio* Capai 10,31 Persen. Diakses 4 Agustus 2024, dari <https://news.ddtc.co.id/berita/nasional/1800366/angka-pdb-nominal-2023-dirilis-tax-ratio-capai-1031-persen>

Lombok Research Center Foundation. Dilema Pajak MBLB: Antara Target PAD dan Lingkungan Berkelanjutan. Diakses 23 Oktober 2024, dari <https://www.lrcfoundation.com/dilema-pajak-mblb-antara-target-pad-dan-lingkungan-berkelanjutandilema-pajak-mblb/>