

## BIBLIOGRAPHY

- Alysse, S., Neuman, S., & Poston, D. (2014). *Effective Tax Strategies: It's Not Just Minimization A Dissertation*.
- Arinović-Barac, Ž. (2011). Predicting sustainable financial performance using cash flow ratios: A comparison between LDA and ANN method. *Zbornik Radova-Sarajevo Business and Economics Review (SBER)*, 31, 33–58.
- Artiach, T., Lee, D., Nelson, D., & Walker, J. (2010). The determinants of corporate sustainability performance. *Accounting & Finance*, 50(1), 31–51. <https://doi.org/10.1111/j.1467-629X.2009.00315.x>
- Asia-Pacific Economy Cooperation. (2023, April). *Sustainable Development*.
- Babaei, F., Rahmani, A., Homayoun, S., Amin, V., & of Accounting, P. (2021). The Relationship between Corporate Sustainability Performance and Firm Value: Emphasizing the Role of Disclosure Score and Firm Size. *Journal of Accounting Knowledge*, 12(3), 1–27. <https://doi.org/10.22103/jak.2021.16583.3340>
- Basuki. (2021). *Analisis Data Panel Dalam Penelitian Ekonomi dan Bisnis*.
- Bisig, B., & Hummel, K. (2017). *Sustainability Performance and Tax Avoidance-Disentangling the Effects of Operational and Management Sustainability Performance*.
- Burgwal, D. V. D., & Vieira, R. J. O. (2014). Environmental disclosure determinants in Dutch listed companies. *Revista Contabilidade & Finanças*, 25, 60–78.
- Chiu, K. (2020). *The Morality of Corporate Taxation: An Empirical Analysis of Corporate Social Responsibility and Its Link to Corporate Tax Strategies*. <https://ssrn.com/abstract=3583487> Electronic copy available at: <https://ssrn.com/abstract=3583487>
- Dabul, A. (2021). *Revista Mosaicos Estudos em Governança* (Issue 1).
- D'Amato, V., D'Ecclesia, R., & Levantesi, S. (2021). Fundamental ratios as predictors of ESG scores: a machine learning approach. *Decisions in Economics and Finance*, 44(2), 1087–1110. <https://doi.org/10.1007/s10203-021-00364-5>
- Desai, M. A., & Dharmapala, D. (2006). Corporate tax avoidance and high-powered incentives. *Journal of Financial Economics*, 79(1), 145–179. <https://doi.org/10.1016/j.jfineco.2005.02.002>

- Dichev, I. D., & Tang, W. (2009). Earnings volatility and earnings predictability. *Journal of Accounting and Economics*, 47(1–2), 160–181. <https://EconPapers.repec.org/RePEc:eee:jaecon:v:47:y:2009:i:1-2:p:160-181>
- Eccles, R. G., Ioannou, I., & Serafeim, G. (2011). The Impact of a Corporate Culture of Sustainability on Corporate Behavior and Performance. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1964011>
- Firmansyah, A. , et al. (2022). Pengaruh Kualitas Laporan Keuangan Terhadap Keputusan Investasi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Keuangan*, 29(2), 181–194.
- Firmansyah, A., Rizal Yuniar, M., & Arfiansyah, Z. (2022). Jurnal Anggaran dan Keuangan Negara Indonesia Kualitas Laporan Keuangan Di Indonesia: Transparansi Informasi Keuangan Dan Karakteristik Pemerintah Daerah Financial Reporting Quality in Indonesia: Transparency of Financial Information and Characteristics of Local Governments. In *Jurnal Anggaran dan Keuangan Negara Indonesia* (Vol. 4, Issue 2). [www.djpk.kemenkeu.go.id](http://www.djpk.kemenkeu.go.id),
- Freeman, R. E. (1984). Strategic Management: A Stakeholder Approach. *Boston: Pitman Publishing Inc.*
- Freeman, R. E. (1994). *Strategic Management: A Stakeholder Approach*. Cambridge University Press.
- Ftouhi, K., & Ghadallou, W. (2020). International tax planning techniques: a review of the literature. *Journal of Applied Accounting Research*, 21(2), 329–343. <https://doi.org/10.1108/JAAR-05-2019-0080>
- Gary O. (2000). *Legitimacy Theory As An Explanation For Corporate Environmental Disclosures*.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program SPSS* (7th ed.). Badan Penerbit Universitas Diponegoro, Semarang.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26* (10th ed.). Badan Penerbit Universitas Diponegoro.
- Global Reporting Initiative. (2021). *GRI 1: Landasan 2021 - Indonesian*.
- Grewal, J., & Serafeim, G. (2020). Research on Corporate Sustainability: Review and Directions for Future Research. *Foundations and Trends® in Accounting*, 14(2), 73–127. <https://doi.org/10.1561/1400000061>
- 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), 1–34. [https://doi.org/10.1016/S0278-4254\(96\)00055-5](https://doi.org/10.1016/S0278-4254(96)00055-5)
- Hejazi, R., Abouhamzeh, M., & Mohammad, M. M. (2015). Social responsibility and corporate tax compliance (A case study of large taxpayers units). *Journal of Management Accounting and Auditing Knowledge*, 4(1394 ۱۳۹۴)، 90–77.
- Hoi, C. K., Wu, Q., & Zhang, H. (2013). Is Corporate Social Responsibility (CSR) Associated with Tax Avoidance? Evidence from Irresponsible CSR Activities. *The Accounting Review*, 88(6), 2025–2059. <https://doi.org/10.2308/accr-50544>
- Hörisch, J., Schaltegger, S., & Freeman, R. E. (2020). Integrating stakeholder theory and sustainability accounting: A conceptual synthesis. *Journal of Cleaner Production*, 275, 124097. <https://doi.org/10.1016/J.JCLEPRO.2020.124097>
- Julythiawati, N. P. M., & Ardiana, P. A. (2023). Pengaruh Pelibatan Pemangku Kepentingan dan Tanggung Jawab Sosial Pada Reputasi Perusahaan. *Public Service And Governance Journal*, 4(2), 239–246.
- Kokubu, K., & Kurasaka, T. (2002). *Corporate Environmental Accounting: A Japanese Perspective*.
- 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>
- Li, B., & Wu, K. (2017). The price of environmental sustainability: Empirical evidence from stock market performance in China. *Sustainability (Switzerland)*, 9(8). <https://doi.org/10.3390/su9081452>
- López, M. V., Garcia, A., & Rodriguez, L. (2007). Sustainable Development and Corporate Performance: A Study Based on the Dow Jones Sustainability Index. *Journal of Business Ethics*, 75(3), 285–300. <https://doi.org/10.1007/s10551-006-9253-8>
- López-González, E., Martínez-Ferrero, J., & García-Meca, E. (2019). Does corporate social responsibility affect tax avoidance: Evidence from family firms. *Corporate Social Responsibility and Environmental Management*, 26(4), 819–831. <https://doi.org/10.1002/csr.1723>
- Ma, H. Y., & Park, S. J. (2021). Relationship between Corporate Sustainability Management and Sustainable Tax Strategies. *Sustainability*, 13(13), 7429. <https://doi.org/10.3390/su13137429>

- Malau, M. (2017). *Analysis of Operational Cash Flow, Debt Ratio, Rate of Assets Return on Company Performance.*
- Martinez-Conesa, I., Soto-Acosta, P., & Palacios-Manzano, M. (2017). Corporate social responsibility and its effect on innovation and firm performance: An empirical research in SMEs. *Journal of Cleaner Production*, 142, 2374–2383. <https://doi.org/10.1016/j.jclepro.2016.11.038>
- Martínez-Ferrero, J., Banerjee, S., & García-Sánchez, I. M. (2016). Corporate Social Responsibility as a Strategic Shield Against Costs of Earnings Management Practices. *Journal of Business Ethics*, 133(2), 305–324. <https://doi.org/10.1007/s10551-014-2399-x>
- Matuleviciene, M., & Stravinskiene, J. (2015). The importance of stakeholders for corporate reputation. *Engineering Economics*, 26(1), 75–83. <https://doi.org/10.5755/j01.ee.26.1.6921>
- McGuire Assistant Professor, S. T., Neuman Student, S. S., Omer Professor, T. C., & Lienemann Sr Chair, D. (2011). *Sustainable Tax Strategies and Earnings Persistence*. <http://ssrn.com/abstract=1950378> Electronic copy available at: <https://ssrn.com/abstract=1950378>
- McGuire, S. T., Neuman, S. S., & Omer, T. C. (2011). Through the Looking Glass: Are Sustainable Tax Strategies Reflected in Earnings Persistence? *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1950378>
- Mouakhar, K., Kachouri, M., Riguen, R., & Jarboui, A. (2020). The effect of sustainability performance and CSR on corporate tax avoidance with board gender diversity as mediating variable. *Recherches En Sciences de Gestion*, N° 138(3), 303–339. <https://doi.org/10.3917/resg.138.0303>
- Nastanski, M., & Baglione, S. L. (2014). Sustainability: Benefits of Social Responsibility to Brand Value & Profit. *Journal of International Management Studies*, 9(2), 164–173.
- Neuman Student, S. S., Omer Professor of Accounting, T. C., & Shelley Associate Professor of Accounting, M. K. (2012). *Corporate Transparency, Sustainable Tax Strategies, and Uncertain Tax Activities*. <http://ssrn.com/abstract=2184892> Electronic copy available at: <https://ssrn.com/abstract=2184892>
- Nicolăescu, E., Alpopi, C., & Zaharia, C. (2015). Measuring Corporate Sustainability Performance. *Sustainability*, 7(1), 851–865. <https://doi.org/10.3390/su7010851>

- Oh, G., & Kang, S. (2014). A study on effects of sustainability management on financial performance and firm value. *Korean Tax Account*, 40, 81–104.
- Panibra Flores, O., Zavala, E. A. M., & Acaro, Y. A. U. (2023). Tax planning and compliance with tax obligations. A case study, Peru. *Proceedings of the LACCEI International Multi-Conference for Engineering, Education and Technology, 2023-July*. <https://doi.org/10.18687/laccei2023.1.1.857>
- Parmar, B. L., Freeman, E. R., & Harrison, J. S. (2010). *Stakeholder Theory: The State of the Art*. <https://scholarship.richmond.edu/management-faculty-publications>
- Puspita, S. R., & Harto, P. (2014). Pengaruh Tata Kelola Perusahaan Terhadap Penghindaran Pajak. *Diponegoro Journal Of Accounting*, 3(2), 1–13. <http://ejurnal-s1.undip.ac.id/index.php/accounting>
- Rudyanto, A., & Pirzada, K. (2021). The role of sustainability reporting in shareholder perception of tax avoidance. *Social Responsibility Journal*, 17(5), 669–685. <https://doi.org/10.1108/SRJ-01-2020-0022>
- Rusiah, N., Rony Maluia Mardani, & M Khoirul ABS. (2017). Pengaruh Struktur Modal, Pertumbuhan Perusahaan, Ukuran Perusahaan Pada Perusahaan yang Terdapat di Bursa Efek Indonesia (BEI). *E-Jurnal Riset Manajemen, Fakultas Ekonomi Unisma*.
- Scholes, M. S., Wolfson, M. A., Erickson, M. M., Hanlon, M. L., Maydew, E. L. (Edward L., & Shevlin, T. (2008). *Taxes and business strategy : a planning approach*.
- Schön, W. (Ed. ). (2008). *Tax and Corporate Governance* (W. Schön, Ed.; Vol. 3). Springer Berlin Heidelberg. <https://doi.org/10.1007/978-3-540-77276-7>
- Shahzad, M., Qu, Y., Zafar, A. U., Rehman, S. U., & Islam, T. (2020). Exploring the influence of knowledge management process on corporate sustainable performance through green innovation. *Journal of Knowledge Management*, 24(9), 2079–2106. <https://doi.org/10.1108/JKM-11-2019-0624>
- Shin, Y., & Park, J. (2022). Differences in Tax Avoidance According to Corporate Sustainability with a Focus on Delisted Firms. *Sustainability*, 14(11), 6648. <https://doi.org/10.3390/su14116648>
- Shin, Y., & Park, J.-M. (2023). The Effect of a Company's Sustainable Competitive Advantage on Their Tax Avoidance Strategy—Focusing on Market Competition in Korea. *Sustainability*, 15(10), 7810. <https://doi.org/10.3390/su15107810>

- Siew Yee, C., Sharoja Sapiei, N., & Abdullah, M. (2018). Tax Avoidance, Corporate Governance and Firm Value in The Digital Era. *Journal of Accounting and Investment*, 19(2). <https://doi.org/10.18196/jai.190299>
- Simoni, L., Bini, L., & Bellucci, M. (2020). Effects of social, environmental, and institutional factors on sustainability report assurance: evidence from European countries. *Meditari Accountancy Research*, 28(6), 1059–1087. <https://doi.org/10.1108/MEDAR-03-2019-0462>
- Srikant, C. D., & Teckchandani, A. (2021). Climate change and business planning: solutions to keep disruptions at bay. *Journal of Business Strategy*, 42(4), 240–248. <https://doi.org/10.1108/JBS-02-2020-0024>
- Suhardjanto, D. (2010). Corporate Governance, Karakteristik Perusahaan Dan Enviromental Disclosure. *Jurnal Fakultas Ekonomi Universitas Sebelas Maret Surakarta*, 6(1).
- 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>
- United Nations. (2015). *Transforming our world: The 2030 agenda for sustainable development (A/RES/70/1)*. <https://sustainabledevelopment.un.org/post2015/transformingourworld>
- Wagner, M. (2010). The role of corporate sustainability performance for economic performance: A firm-level analysis of moderation effects. *Ecological Economics*, 69(7), 1553–1560. <https://doi.org/10.1016/j.ecolecon.2010.02.017>
- Wegener, & Labelle. (2017). Is Business Ethics the ‘Last Rampart’ Against Tax Aggressiveness? *International Journal of Accounting Research*, 05(02). <https://doi.org/10.4172/2472-114X.1000153>