

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.intaccaudtax.2020.100304>
- Aboud, A., & Diab, A. (2022). Ownership Characteristics and Financial Performance: Evidence from Chinese Split-Share Structure Reform. *Sustainability (Switzerland)*, 14(12), 1–18. <https://doi.org/10.3390/su14127240>
- Albitar, K., Hussainey, K., Kolade, N., & Gerged, A. M. (2020). ESG disclosure and firm performance before and after IR: The moderating role of governance mechanisms. *International Journal of Accounting and Information Management*, 28(3), 429–444. <https://doi.org/10.1108/IJAIM-09-2019-0108>
- Alkurdi, A., & Mardini, G. H. (2020). The impact of ownership structure and the board of directors' composition on tax avoidance strategies: empirical evidence from Jordan. *Journal of Financial Reporting and Accounting*, 18(4), 795–812. <https://doi.org/10.1108/JFRA-01-2020-0001>
- Arviyanti. (2018). Pengaruh Karakteristik Perusahaan Dan Struktur Kepemilikan Terhadap Penghindaran Pajak / Tax Avoidance Pada Perusahaan Bumn Yang Terdaftar Pada Bei Tahun 2013-2016. *Jurnal AKUNTANSI*, 7(1), 28–46.
- Beaver, W., Kettler, P., Scholes, M., Beaver, W., Kettler, P., & Scholes, M. (2016). *The Association Between Market Determined and Accounting Determined Risk Measures*. 45(4), 654–682.
- Blouin, J., Huizinga, H., Laeven, L., & Nicodeme, G. (2014). Thin Capitalization Rules and Multinational Firm Capital Structure. *IMF Working Papers*, 14(12), 1. <https://doi.org/10.5089/9781484384442.001>
- Brad A. Badertscher, Sharon P. Katz, S. O. R. (2009). The Separation of Ownership and Control and Corporate Tax Avoidance. *Journal*

of Accounting and Economics, Forthcoming Columbia Business School, 13–64.

- Chairi, A. (2007). *Teori Akuntansi*. Badan Penerbit Universitas Diponegoro.
- Charisma, R. B., & Dwimulyani, S. (2019). Pengaruh Struktur Kepemilikan Terhadap Tindakan Penghindaran Pajak Dengan Kualitas Audit Sebagai Variabel Moderating. *Prosiding Seminar Nasional Pakar*, 1–10. <https://doi.org/10.25105/pakar.v0i0.4308>
- Chen, S., Schuchard, K., & Stomberg, B. (2019). Media coverage of corporate Taxes. *Accounting Review*, 94(5), 83–116. <https://doi.org/10.2308/accr-52342>
- Claessens, S., Djankov, S., & Lang, L. H. P. (2000). The separation of ownership and control in East Asian Corporations. In *Journal of Financial Economics* (Vol. 58, Issues 1–2). [https://doi.org/10.1016/s0304-405x\(00\)00067-2](https://doi.org/10.1016/s0304-405x(00)00067-2)
- Commision of the European Communities. (2001). *GREEN PAPER: Promoting a European framework for Corporate Social Responsibility*. 5(July), 11.
- Cornelia, Yunita, and S. W. (2022). Perpajakan UMKM: Isu Pajak Berganda. *Info Artha*, 6.1, 76–88.
- Dakhli, A. (2022). The impact of ownership structure on corporate tax avoidance with corporate social responsibility as mediating variable. *Journal of Financial Crime*, 29(3), 836–852. <https://doi.org/10.1108/JFC-07-2021-0152>
- Davis, A. K., Guenther, D. A., Krull, L. K., & Williams, B. M. (2016). Do socially responsible firms pay more taxes? *Accounting Review*, 91(1), 47–68. <https://doi.org/10.2308/accr-51224>
- 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. In *Accounting, Auditing & Accountability Journal* (Vol. 15, Issue 3). <https://doi.org/10.1108/09513570210435861>

- Dewi, M. A., Edriani, D., Bangun, S., & Hasibuan, P. W. (2022). Peran CSR Memoderasi Hubungan Intensitas Modal, Kepemilikan Institusional, dan Ukuran Perusahaan dengan Penghindaran Pajak. *Owner*, 7(1), 131–140. <https://doi.org/10.33395/owner.v7i1.1339>
- Dowling, J., & Pfeffer, J. (1975). Pacific Sociological Association Organizational Legitimacy: Social Values and Organizational Behavior. *Source: The Pacific Sociological Review*, 18(1), 122–136.
- Drs. Chairil Anwar Pohan, MSi, M. (2016). Strategi Perencanaan Pajak Dan Bisnis. In *Manajemen Perpajakan* (pp. 8–27). <https://books.google.co.id/books?id=qtY0UARh4DMC>
- Duong, T.-Q., & Huang, Y.-C. (2013). The Mediation Effects Of Tax Avoidance Between Esg And Cost Of Debt, Firm Value: Evidence From Asean Listed Corporations. *Journal of Entrepreneurship, Business and Economics*, 10(2S2), 201–232. www.scientificia.com
- Eisenhardt, K. M., & Eisenhardt, K. M. (2018). Linked references are available on JSTOR for this article: Agency Theory: An Assessment and Review. *Academy of Management*, 14(1), 57–74.
- Erawati, T., & Sari, S. A. (2021). *Pengaruh Profitabilitas, Likuiditas Dan Kebijakan Dividen Terhadap Kualitas Laba*. 12(April), 80–94.
- Fahrani, M., Nurlaela, S., & Chomsatu, Y. (2018). Pengaruh Kepemilikan Terkonsentrasi, Ukuran Perusahaan, Leverage, Capital Intensity dan Inventory Intensity Terhadap Agresivitas Pajak. *Jurnal Ekonomi Paradigma*, 19(02), 52–60. <https://journal.uniba.ac.id/index.php/PRM/article/view/7>
- Frank, M. M., Lynch, L. J., Rego, S. O., & Virginia, U. of. (2020). *Agresivitas Pelaporan Pajak dan Kaitannya dengan Pelaporan Keuangan*. July, 1–23.
- Friede, G., Busch, T., & Bassen, A. (2015). ESG and financial performance: aggregated evidence from more than 2000 empirical studies. *Journal of Sustainable Finance and Investment*, 5(4), 210–233. <https://doi.org/10.1080/20430795.2015.1118917>

- Gaaya, S., Lakhali, N., & Lakhali, F. (2017). Does family ownership reduce corporate tax avoidance? The moderating effect of audit quality. *Managerial Auditing Journal*, 32(7), 731–744. <https://doi.org/10.1108/MAJ-02-2017-1530>
- Guthrie, J., & Parker, L. D. (1989). Corporate Social Reporting: A Rebuttal of Legitimacy Theory. *Accounting and Business Research*, 19(76), 343–352. <https://doi.org/10.1080/00014788.1989.9728863>
- Hanlon, M., & Heitzman, S. (2010). MIT Open Access Articles A Review of Tax Research. *Journal of Accounting and Economics*, 50(2–3), 127–178.
- Hidayat, K., & Zuhroh, D. (2023). The Impact of Environmental, Social and Governance, Sustainable Financial Performance, Ownership Structure, and Composition of Company Directors on Tax Avoidance: Evidence from Indonesia. *International Journal of Energy Economics and Policy*, 13(6), 311–320. <https://doi.org/10.32479/ijeep.14557>
- Hikmah, J. (2020). Paradigm. *Computer Graphics Forum*, 39(1), 672–673. <https://doi.org/10.1111/cgf.13898>
- Hoi, C. K., Wu, Q., & Zhang, H. (2013). Is corporate social responsibility (CSR) associated with tax avoidance? Evidence from irresponsible CSR activities. *Accounting Review*, 88(6), 2025–2059. <https://doi.org/10.2308/accr-50544>
- Huang, W., Luo, Y., Wang, X., & Xiao, L. (2022). Controlling shareholder pledging and corporate ESG behavior. *Research in International Business and Finance*, 61(March), 101655. <https://doi.org/10.1016/j.ribaf.2022.101655>
- Itan, I., & Artamevia, N. (2022). Effect of Family Ownership, Corporate Social Responsibility, on Tax Avoidance: Moderating Effect of Audit Quality. *SEIKO: Journal of Management & Business*, 4(3), 631–641. <https://doi.org/10.37531/sejaman.v4i3.2383>
- Itjang D Gunawan, R. R. D. (2019). The Implications Of CSR And GCG On Tax Avoidance. *Jurnal Akuntansi*, 23(2), 195.

<https://doi.org/10.24912/ja.v23i2.577>

- Jensen, M. C., & Meckling, W. H. (1976). Theory of firms: Managerial Behaviour, Agency Cost, and Ownership Structure. *Journal of Financial and Economics*, 3(4), 305–360.
- Jiang, H., Hu, W., & Jiang, P. (2024). Does ESG performance affect corporate tax avoidance? Evidence from China. *Finance Research Letters*, 61(January), 105056. <https://doi.org/10.1016/j.frl.2024.105056>
- John Black, Nigar Hashimzade, and G. M. (2017). *A Dictionary of Economics* (3 ed.). Oxford University Press. <https://doi.org/10.1093/acref/9780199237043.001.0001>
- Kementrian Koordinator Bidang Perekonomian Indonesia. (2022). *Sokong Pembangunan Berkelanjutan, Implementasi Langkah-Langkah ESG Sekaligus Lindungi Bisnis dari Risiko Tak Terduga di Masa Depan*. Ekon.Go.Id. <https://ekon.go.id/publikasi/detail/4394/sokong-pembangunan-berkelanjutan-implementasi-langkah-langkah-esg-sekaligus-lindungi-bisnis-dari-risiko-tak-terduga-di-masa-depan>
- Khan, M., Srinivasan, S., & Tan, L. (2017). Institutional ownership and corporate tax avoidance: New evidence. *Accounting Review*, 92(2), 101–122. <https://doi.org/10.2308/accr-51529>
- Khurana, I. K., & Moser, W. J. (2013). Institutional shareholders' investment horizons and tax avoidance. *Journal of the American Taxation Association*, 35(1), 111–134. <https://doi.org/10.2308/atax-50315>
- Kifli, F. M. (2022). *Tax Planning Activities and Firm Value*. Universitas Diponegoro.
- 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.intaccudtax.2019.100270>
- La Porta, R., Lopez-de-Silanes, F., & Shleifer, A. (1999). Corporate ownership around the world. *Journal of Finance*, 54(2), 471–517.

<https://doi.org/10.1111/0022-1082.00115>

- Laguir, I., Staglianò, R., & Elbaz, J. (2015). Does corporate social responsibility affect corporate tax aggressiveness? *Journal of Cleaner Production*, *107*, 662–675. <https://doi.org/10.1016/j.jclepro.2015.05.059>
- Lee, D. A., & Soetardjo, M. N. (2022). Pengaruh Koneksi Politik dan Struktur Kepemilikan Terkonsentrasi terhadap Penghindaran Pajak. *Jurnal Penelitian Akuntansi*, *3*(2), 155–169.
- Lin, K. Z., Cheng, S., & Zhang, F. (2017). Corporate Social Responsibility, Institutional Environments, and Tax Avoidance: Evidence from a Subnational Comparison in China. *The International Journal of Accounting*.
- Lisowsky, P. (2010). Seeking Shelter: Empirically modeling tax shelters using financial statement information. *Accounting Review*, *85*(5), 1693–1720. <https://doi.org/10.2308/accr.2010.85.5.1693>
- Liu, W., Wei, W., Yan, X., & Wang, D. (2019). Supply contract design with asymmetric corporate social responsibility cost information in service supply chain. *Sustainability (Switzerland)*, *11*(5). <https://doi.org/10.3390/su11051408>
- Luqyana, I. (n.d.). *ESG: Definisi, Contoh, dan Hubungannya dengan Perusahaan*. ESG Intelligence. <https://www.esgi.ai/apa-itu-esg/>
- M. Endang Endari, P. Dudi, N. A. (2016). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Dan Komite Audit Terhadap Tax Aavoidance (Studi pada Perusahaan Otomotif yang Terdaftar di Bursa Efek Indonesia Periode 2010-2014). *Prodi SI Akuntansi, Fakultas Ekonomi Dan Bisnis, Universitas Telkom*, *3*(3), 49–59.
- Mackie-Mason, J. K. (1990). Do Taxes Affect Corporate Financing Decisions? *The Journal of Finance*, *45*(5), 1471–1493.
- Mardiasmo. (2016). *Perpajakan : Edisi Terbaru 2016*. Andi Offset.
- Medioli, A., Azzali, S., & Mazza, T. (2023). High ownership concentration and income shifting in multinational groups.

- Management Research Review*, 46(1), 82–99.
<https://doi.org/10.1108/MRR-02-2021-0141>
- Mihir A. Desai, D. D. (2006). *Corporate tax avoidance and high-powered incentives*.
- Morck, R., Shleifer, A., & Vishny, R. W. (1988). Management Ownership And Market Valuation. *Journal of Financial Economics*, 20, 293–315.
- Morck, R., & Yeung, B. (2004). Special issues relating to corporate governance and family control. *World Bank Policy Research Working Paper*, 3406(September), 1–19.
- Munisi, G., Hermes, N., & Randøy, T. (2014). Corporate boards and ownership structure: Evidence from Sub-Saharan Africa. *International Business Review*, 23(4), 785–796.
<https://doi.org/10.1016/j.ibusrev.2013.12.001>
- Murray, K. B., & Montanari, J. B. (1986). Strategic Management of the Socially Responsible Firm: Integrating Management and Marketing Theory. *Academy of Management Review*, 11(4), 815–827. <https://doi.org/10.5465/amr.1986.4284013>
- Noviarianti, K. (2020). *ESG: Definisi, Contoh, dan Hubungannya dengan Perusahaan*. ESGI Website.
<https://www.esgi.ai/devtest/apa-itu-esg/>
- Peterdy, K. (2023). *ESG (Environmental, Social, & Governance)*. Corporatefinanceinstitute.
<https://corporatefinanceinstitute.com/resources/esg/esg-environmental-social-governance/>
- Pratama, C. A. P., Nurlaela, N., & Titisari, S. H. K. (2020). Struktur Kepemilikan Dan Karakteristik Perusahaan Terhadap Agresivitas Pajak Perusahaan Manufaktur Di Indonesia. *Akuntansi Dan Manajemen*, 15(1), 130–142.
<https://doi.org/10.30630/jam.v15i1.63>
- Puspitasari, F., & Ernawati, E. (2010). *Pengaruh Mekanisme Corporate Governance terhadap Kinerja Keuangan Badan Usaha*. 1999(2), 189–215.

- Qawqzeh, H. K. (2023). The effect of ownership structure on tax avoidance with audit quality as a moderating variable: evidence from the ailing economics. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-03-2023-0122>
- Sadjiarto, A., Ringoman, J. A., & Angela, L. (2024). The Effects of Earning Management and Environmental, Social, Governance (ESG) on Tax Avoidance with Leverage as A Moderating Variable. *International Journal of Organizational Behavior and Policy*, 3(1), 63–74. <https://doi.org/10.9744/ijobp.3.1.63-74>
- Sanarta, K. (2023). *Mengenal ESG dan Manfaatnya bagi Perusahaan*. Rcs.Hukumonline. <https://rcs.hukumonline.com/insights/esg>
- Sandra Mathis, & Stedman, C. (2023). *environmental, social and governance (ESG)*. TechTarget. <https://www.techtarget.com/whatis/definition/environmental-social-and-governance-ESG>
- Sari, R. A., & Mulyani, S. D. (2020). Pengaruh Risiko Perusahaan dan Kepemilikan Institusional Terhadap Tax Avoidance dengan Corporate Social Responsibility Sebagai Variabel Moderasi. *KOCENIN Serial Konferensi , Webinar Nasional Cendekiawan Ke 6, 1(1)*, 6.5.1-6.5.10.
- Septiadi, I., Robiansyah, A., & Suranta, E. (2017). Pengaruh Manajemen Laba, Corporate Governance, Dan Corporate Social Responsibility Terhadap Tax Avoidance. *Journal of Applied Managerial Accounting*, 1(2), 114–133. <https://doi.org/10.30871/jama.v1i2.502>
- Shleifer, A., & Vishny, R. W. (1994). Politician and Firms. *The Quarterly Journal of Economics*, 109(4), 995–1025.
- Sikka, P. (2010). Smoke and mirrors: corporate social responsibility and tax avoidance. In *Corporate Social Responsibility* (pp. 153–168).
- Simon, H. A. (1959). Theories of Decision-Making in Economics and Behavioral Science. *The American Economic Review*, 49(3), 253–283.

- Sunarto, S., Widjaja, B., & Oktaviani, R. M. (2021). The Effect of Corporate Governance on Tax Avoidance: The Role of Profitability as a Mediating Variable. *Journal of Asian Finance, Economics and Business*, 8(3), 217–227. <https://doi.org/10.13106/jafeb.2021.vol8.no3.0217>
- Tang, T. Y. H. (2020). A review of tax avoidance in China. *China Journal of Accounting Research*, 13(4), 327–338. <https://doi.org/10.1016/j.cjar.2020.10.001>
- Vinogradnaitè, A. (2020). Impact of Corporate Social Responsibility on Tax Avoidance. *Journal of Applied Business, Taxation and Economics Research*, 2(3), 258–265. <https://doi.org/10.54408/jabter.v2i3.158>
- Wamser, G. (2008). *Foreign (in) direct investment and corporate taxation Discussion Paper Series 1 : Economic Studies*. 15.
- Wibisono, H. (2004). *Pengaruh Manajemen Laba Terhadap Kinerja Perusahaan Di Seputar Seasoned Equity Offerings (Studi Empiris Di Bursa Efek Indonesia)* (pp. 1–101).
- Widyastuti, M. P. C. (2020). Pengaruh Kepemilikan Keluarga Dan Kepemilikan Institusional Terhadap Kebijakan Utang Dengan Koneksi Politik Sebagai Pemoderasi. *FEB UB*, 383–416. https://doi.org/10.1007/978-1-4842-6053-1_12
- Winata, F. (2014). Pengaruh Corporate Governance Terhadap Tax Avoidance Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2013. *Tax & Accounting Review*, 4 (1)(1), 1–11.
- Yoon, B. H., Lee, J. H., & Cho, J. H. (2021). The effect of esg performance on tax avoidance—evidence from korea. *Sustainability (Switzerland)*, 13(12), 1–16. <https://doi.org/10.3390/su13126729>
- Yuldasheva, I. R., & Artikov, N. A. (2021). Types and Functions of Taxes in a Market Economy. *International Journal of Multicultural and Multireligious Understanding*, 8(7), 579. <https://doi.org/10.18415/ijmmu.v8i7.2925>
- Yunos, R. M. (2023). The effect of ownership concentration, board of

directors, audit committee and ethnicity on conservative accounting : Malaysian evidence. *The Grants Register 2024*, 470–472. https://doi.org/10.1057/978-1-349-96073-6_427

Yusuf, M., Ismail, T., Taqi, M., & Muchlish, M. (2023). *Ownership Structure of Tax Avoidance: Analysis Before and After Tax Reform Changes*. 2. <https://doi.org/10.4108/eai.4-11-2022.2328935>