

## DAFTAR PUSTAKA

- Afandi, M. R., & Suwandi. (2025). Peran koneksi politik dalam memoderasi *environmental social governance disclosure* terhadap agresivitas pajak. *Jurnal Riset Ekonomi dan Akuntansi*, 3(2), 1–21. <https://doi.org/10.54066/jrea-itb.v3i2.3178>
- Agustini, Y., Azwardi, & Mukhtaruddin. (2023). Pengaruh Environment, Social, and Governance, dan Financial Distress terhadap Tax Aggressiveness di Indonesia: CEO Gender sebagai Variabel Moderasi. *Jurnal Informatika Ekonomi Bisnis*, 5, 920–926. <https://doi.org/10.37034/infeb.v5i3.670>
- Alkausar, B., Nugroho, Y., Qomariyah, A., & Prasetyo, A. (2023). Corporate tax aggressiveness : evidence unresolved agency problem captured by theory agency type 3 Corporate tax aggressiveness : evidence unresolved agency problem captured by theory. *Cogent Business & Management*, 10(2). <https://doi.org/10.1080/23311975.2023.2218685>
- Angel, H. M. (2025). *Asian Economic and Financial Review Environmental , social and governance , and tax avoidance : Study in ASEAN countries*. 15(6), 996–1010. <https://doi.org/10.55493/5002.v15i6.5458>
- Anggraini, P., & Wahyudi, I. (2022). *Pengaruh reputasi perusahaan , environmental , social and governance dan kualitas audit terhadap tax avoidance*. 5(2), 643–649.
- Badan Pendidikan dan Pelatihan Keuangan. (2013). *Edukasi Keuangan: Sistem Pengendalian Internal Pemerintah* (Edisi 17). Kementerian Keuangan Republik Indonesia.
- COSO. (2013). *Internal Control-Integrated Framework*. <https://www.coso.org/guidance-on-ic>
- Deumes, R., & Knechel, W. R. (2008). *Economic Incentives for Voluntary Reporting on Internal Risk Management and Control Systems*. 27(1), 35–66.
- Direktorat Jenderal Pajak. (2019). *Fungsi pajak*. Kementerian Keuangan Republik Indonesia. <https://www.pajak.go.id/index-belajar-pajak/>

- Jensen, M.C., & Meckling, W.H. (1976). *Theory Of The Firm : Managerial behavior , agency costs and ownership structure*. *Journal of Financial Economics*, 3(4), 305-360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Effendi, P. (2025). *Risk Management in the Energy Sector in Indonesia : A Review*. *Conserve: Journal of Energy and Environmental Studies (CJEES)*, 7(1), 1–14.
- Ekawati, E. (2025). The relationships between ESG responsibility, earnings management, and tax aggressiveness: Evidence of the halo effect from Indonesia. *Journal of Indonesian Economy and Business*, 40(1), 75–107. <https://doi.org/10.22146/jieb.v40i1.10099>.
- Faradita, M. P., & Kurniawan, R. (2024). Pengaruh pengungkapan environmental, social, and governance terhadap agresivitas pajak dengan manajemen laba sebagai variabel mediasi. *AKADEMIK: Jurnal Mahasiswa Ekonomi & Bisnis*, 4(1), 207–216. [692-Article Text-1346-1-10-20240229](https://doi.org/10.22146/jieb.v40i1.10099). 4(1), 207–216.
- Frank, M. M., Lynch, L. J., & Rego, S. O. (2009). *Corporate social responsibility and tax aggressiveness: A test of legitimacy theory*. *Accounting, Auditing & Accountability Journal*, 26(1), 75–100. <https://doi.org/10.1108/09513571311285621>
- Ghozali, I., & Ratmono, D. (2017). Analisis multivariat dan ekonometrika: teori, konsep, dan aplikasi dengan evIEWS 10
- Hadinata, Y., Oktorina, M. (2023). *Peranan Sistem Pengendalian Internal dan Interaksinya dengan Proporsi Dewan Komisaris Independen terhadap Praktik Manajemen Laba*. 243–257. <https://doi.org/10.24843/EJA.2023.v33.i01.p18>
- Hanifia, M. S., & Lastanti, H. S. (2025). *Pengaruh Esg Performance , Financial Distress , dan Good Corporate Governance Terhadap Tax Avoidance*. *El-Mal: Jurnal Kajian Ekonomi & Bisnis Islam*, 6(3), 1593–1609. <https://doi.org/10.47467/elmal.v6i3.6965>
- Hartmann, F. G. H., & Moers, F. (1999). Testing contingency hypotheses in budgetary research: An evaluation of the use of moderated regression analysis. *Accounting, Organizations and Society*, 24(4), 291–315. [https://doi.org/10.1016/S0361-3682\(99\)00002-1](https://doi.org/10.1016/S0361-3682(99)00002-1)

- Hartoni, & Djakman, C. D. (2025). How directors' foreign experience affects ESG's influence on tax avoidance. *Jurnal Akuntansi Kontemporer*, 17(2), 84–95. <https://doi.org/10.33508/jako.v17i2.6157>
- Limarwati, D., Alfiyani, Y. S. R., & Firmansyah, A. (2024). *Laporan keberlanjutan: Manfaat dan perkembangan standar*. *Jurnalku*, 4(1), 101–112.
- Mukhtaruddin, Novriansa, A., & Siahaan, H. M. A. (2025). Environmental, Social and Governance, and Tax Avoidance: Study in ASEAN Countries. *Asian Economic and Financial Review*, 15(6), 996–1010. <https://doi.org/10.55493/5002.v15i6.5458>
- International Energy Agency. (n.d.). *Greenhouse gas emissions from energy data explorer*. <https://www.iea.org/data-and-statistics/data-tools/greenhouse-gas-emissions-from-energy-data-explorer>
- Organisation for Economic Co-operation and Development. (2025). *Global Corporate Sustainability Report 2025*. OECD Publishing. <https://doi.org/10.1787/bc25ce1e-en>
- Otoritas Jasa Keuangan. (2017). *Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik*. Jakarta: OJK.
- Otoritas Jasa Keuangan. (2021). *Roadmap keuangan berkelanjutan tahap II (2021–2025): The future of finance*. OJK.
- Pengendalian, S., & Pemerintah, I. (2013). *Sistem Pengendalian Internal Pemerintah*.
- Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik. (2017). *Lembaran Negara Republik Indonesia Tahun 2017 Nomor 169*. <https://www.ojk.go.id/id/regulasi/otoritas-jasa-keuangan/peraturan-ojk/Pages/POJK-Nomor-51-POJK.03-2017.aspx>
- Pratiwi, N. I., Fuadah, L. L., & Yunisvita. (2024). *The Influence Of Environmental, Social, And Governance (ESG) And Capital Intensity On Tax Avoidance In Public Companies Listed On The Indonesian Stock Exchange (IDX)*.

*Management Studies and Entrepreneurship Journal*, 5(2), 7772–7783.

- 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>
- Soemarsono, P. N., Alkausar, B., Firmandani, W., & Nugroho, Y. (2024). *Tax avoidance and firm performance: Empirical evidence of benefits and risks of company tax planning*. *Jurnal Akademi Akuntansi*, 7(3), 456–467. <https://doi.org/10.22219/jaa.v7i3.34574>
- Thirza, S., & Lukman, H. (2025). Pengaruh profitabilitas, leverage, ukuran perusahaan, dan komisaris independen terhadap tax avoidance pada perusahaan consumer goods yang terdaftar di BEI tahun 2022–2024. *Jurnal Ekonomi, Manajemen, Akuntansi dan Keuangan*, 7(1), 13. <https://doi.org/10.53697/emak.v7i1.3471>
- Undang-Undang Republik Indonesia Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan. (2021). *Lembaran Negara Republik Indonesia Tahun 2021 Nomor 246*. JDIH Kementerian Keuangan
- Yanto, H., Hajawiyah, A., & Baroroh, N. (2025). The reciprocal effect of environmental, social, and governance (ESG) practices and tax aggressiveness in Indonesian and Malaysian companies. *Problems and Perspectives in Management*, 23(1), 339–351. [https://doi.org/10.21511/ppm.23\(1\).2025.25](https://doi.org/10.21511/ppm.23(1).2025.25)
- Zhang, Y., & Yuan, L. (2025). The effect of ESG performance on aggressive tax planning in China: The moderating role of internal control. *SAGE Open*, 15(2), 1–12. <https://doi.org/10.1177/21582440251341282>