

DAFTAR PUSTAKA

- Andreoni, J., B. Erard dan J. Feinstein. 1998. "Tax compliance". *Journal of Economic Literature*, Vol. 36 No. 2, pp. 818-60.
- Anggraini, F.R.R. 2006. "Pengungkapan informasi sosial dan faktor-faktor yang mempengaruhi pengungkapan informasi sosial dalam laporan keuangan tahunan (Studi empiris pada perusahaan-perusahaan yang terdaftar Bursa Efek Jakarta)". *Simposium Nasional Akuntansi*, 9, 23-26.
- Avi-Yonah, R.S. 2006. "Corporate Social Responsibility and Strategic Tax Behavior". *Law & Economics Working Papers Archive: 2003-209. University of Michigan Law School*.
- Baskoro, R.B.A. dan Faisal. 2015. "Analisis Pengaruh Agresivitas Pajak terhadap Pengungkapan Corporate Social Responsibility : untuk Menguji Teori Legitimasi (Studi Empiris Pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun 2013)". *Undergraduate thesis*, Fakultas Ekonomika dan Bisnis.
- Bichta, C. 2003. "Corporate socially responsible (CSR) practices in the context of Greek industry". *Corporate Social Responsibility and Environmental Management*, 10: 12–24. doi:10.1002/csr.31
- Brown, N. dan C. Deegan. 1998. "The public disclosure of environmental performance information: a test of media agenda setting theory and legitimacy theory". *Accounting and Business Research*, Vol. 29 No. 1, pp. 21-41.
- Chen, S., X. Chen, Q. Cheng dan T. Shevlin. 2010. "Are family firms more tax aggressive than non-family firms?". *Journal of Financial Economics* 95, 41–61.
- Cho, C.H., R.W. Roberts dan D.M. Patten. 2010. "The language of US corporate environmental disclosure". *Accounting, Organizations and Society*, Vol. 35 No. 4, pp. 431-43.
- Christensen, J. dan R. Murphy. 2004. "The social irresponsibility of corporate tax avoidance: taking CSR to the bottom line". *Development*, Vol. 47. No. 3, pp. 37-44.
- Clarkson, P.M., Y. Li, G.D. Richardson dan F.P. Vasvari. 2008. "Revisiting the relation between environmental performance and environmental

- disclosure: an empirical analysis". *Accounting, Organizations and Society*, Vol. 33 Nos 4-5, pp. 303-27.
- Deegan, C., M. Rankin dan J. Tobin. 2002. "An examination of the corporate social and environmental disclosures of BHP from 1983-1997". *Accounting, Auditing, & Accountability Journal*, Vol. 15 No. 3, pp. 312-43.
- Dowling, J. dan J. Pfeffer. 1975. "Organizational Legitimacy, Social Values and Organizational Behavior". *Pacific Sociological Review*, 18.
- Erle, B. 2008. "Tax risk management and board responsibility". *Disajikan dalam* Scho'n, W. (Ed.), *Tax and Corporate Governance*, Springer-Verlag, Berlin and Heidelberg.
- Frank, M., L. Lynch dan S. Rego. 2009. "Tax reporting aggressiveness and its relation to aggressive financial reporting". *The Accounting Review* 84, 467-496.
- Ghozali, I. dan A. Chariri. 2014. *Teori Akuntansi*. Semarang: Badan Penerbit Undip.
- Ghozali, I. 2011. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. Semarang: Badan Penerbit Fakultas Ekonomi Universitas Diponegoro.
- Gray, R., R. Kouhy dan S. Lavers. 1995. "Corporate social and environmental reporting: a review of the literature and a longitudinal study of UK disclosure". *Accounting, Auditing, & Accountability Journal*, Vol. 8 No. 2, pp. 47-77.
- Guthrie, J. dan L.D. Parker. 1989. "Corporate social responsibility: a rebuttal of legitimacy theory". *Accounting and Business Research*, Vol. 19 No. 76, pp. 343-52.
- Haniffa, R.M. dan T.E. Cooke. 2005. "The Impact of Culture and Governance on Corporate Social Reporting". *Journal of Accounting and Public Policy* 24, pp. 391-430.
- Kurniasari, W.I. dan Zulaikha. 2015. "Pengaruh Luas Pengungkapan Corporate Social Responsibility dan Keberadaan Risk Management Committee terhadap Agresivitas Pajak Perusahaan (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Tahun 2009-2013)". *Undergraduate thesis*, Fakultas Ekonomika dan Bisnis.

- Lanis, R. dan G. Richardson. 2012. "Corporate Social Responsibility and Tax Aggressiveness: An Empirical Analysis". *Journal of Accounting and Public Policy*, Vol. 31, pp.86-108.
- Lanis, R. dan G. Richardson. 2013. "Corporate Social Responsibility and Tax Aggressiveness: a test of legitimacy theory". *Accounting Auditing and Accountability Journal*. Vol. 26, Iss. 1, pp.75-100.
- Lang, M. dan R. Lundholm. 1996. "Corporate Disclosure Policy and Analyst Behavior". *The Accounting Review*, 71(4), 467-492.
- Octaviana, N.E. dan A. Rohman. 2014. "Pengaruh Agresivitas Pajak terhadap Corporate Social Responsibility: untuk Menguji Teori Legitimasi (Studi Empiris Pada Perusahaan Pertambangan dan Properti yang Terdaftar di Bursa Efek Indonesia Tahun 2009-2012)". *Undergraduate thesis*, Fakultas Ekonomika dan Bisnis.
- Pistoni, A. dan L. Songini. 2013. "Corporate social responsibility determinants: The relation with CSR disclosure". *Studies in Managerial and Financial Accounting*, Vol. 26 pp. 3-32.
- Ratnasari, Y. dan A. Prastiwi. 2010. "Pengaruh Corporate Governance terhadap Luas Pengungkapan Tanggung Jawab Sosial Perusahaan di dalam Sustainability Report". *Undergraduate thesis*, Universitas Diponegoro.
- Roberts, R.W. 1992. "Determinants of corporate social responsibility disclosure: an application of stakeholder theory". *Accounting, Organizations and Society*, Vol. 17 No. 6, pp. 595-612.
- Schön, W. 2008. "Tax and corporate governance. A legal approach". *Disajikan dalam: Schön, W. (Ed.), Tax and Corporate Governance*, Springer-Verlag, Berlin Heidelberg.
- Sekaran, U. 2006. *Research Methods for Business*. Buku 1: 4 Ed. Jakarta: Salemba Empat.
- Slemrod, J. 2004. "The economics of corporate tax selfishness". *National Tax Journal*, Vol. 57 No. 4, pp. 877-99.
- Sundana, I.M. dan P.A.W. Arlindania. 2011. "Corporate Governance dan Pengungkapan Corporate Social Responsibility pada Perusahaan Go-Public Di Bursa Efek Indonesia". *Jurnal Manajemen Teori dan Terapan* Tahun 4, No. 1. Fakultas Ekonomi dan Bisnis Universitas Airlangga.
- Susiloadi, P. 2008. "Implementasi Corporate Social Responsibility untuk mendukung Pembangunan Berkelanjutan". *Spirit Publik*, IV, 123-130.

- Tilling, M. 2004. "Refinements to Legitimacy Theory in Social and Environmental Accounting". *Commerce Research Paper Series* No. 04-6, Flinders University, South Australia.
- Titisari, K.H., E. Suwardi, dan D. Setiawan. 2010. "Corporate Social Responsibility (CSR) dan Kinerja Perusahaan". *Simposium Nasional Akuntansi XIII*.
- Utari, I.A. dan A. Rohman. 2014. "Pengaruh Agresivitas Pajak terhadap Corporate Social Responsibility : untuk Menguji Teori Legitimasi (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2011-2013)". *Undergraduate thesis*, Fakultas Ekonomika dan Bisnis.
- Williams, D.F. 2007. "Tax and Corporate Social Responsibility". *KPMG, London*.
- Yamin, S. dan H. Kurniawan. 2009. *SPSS Complete Teknik Analisis Statistik Terlengkap dengan Software SPSS*. Jakarta: Salemba Infotek.
- Yusuf, O. 2016. "Cara Google Memanfaatkan 'Celah' untuk Menghindari Pajak". *Kompas.com*. diakses 12 September 2016
- Zeng, T. 2012. "Corporate Social Responsibility and Tax Aggressiveness", *Social Science Research Network*.
- Zimmerman, J.L. 1983. "Taxes and firm size". *Journal of Accounting and Economics*, vol. 5, Iss. 1, pp. 119-149.