

Berkaitan dengan masih terdapat keterbatasan/kekurangan di dalam penelitian ini, maka saran yang dapat diberikan oleh peneliti adalah :

1. Untuk penelitian selanjutnya diperlukan adanya variabel independen lain yang sekiranya berpengaruh terhadap tingkat pengungkapan *corporate social responsibility*
2. Penelitian berikutnya dapat mengembangkan model pengukuran agresivitas pajak lain, misalkan *Cash Effective tax ratio* (CETR) atau *Tax Planning*.

DAFTAR PUSTAKA

Assih, Prihat dan M. Gudono, 2000, "Tentang Hubungan Tindakan Perataan Laba Dengan Reaksi Pasar Atas Pengumuman Informasi Laba Perusahaan Yang

- Terdaftar di Bursa Efek Jakarta” *Jurnal Riset Akuntansi Indonesia*, Vol. 3, No. 1, h. 35-53.
- Avi-Yonah, Reuven S. 2006. *Corporate Social Responsibility And Strategic Tax Behaviour*. Public Law And Legal Theory Working Paper Series. Working Paper No. 69
- Carroll, Archie.B. 1999. Corporate Social Responsibility : Evolution of a definitional Construct. *Business & Society*. Vol.38(3). September 1999. Page : 268-295.
- Cespa, G. and Cestone, G. (2007). Corporate Social Responsibility and Managerial Entrenchment. *Journal of Economics and Management Strategy*, 16(3)
- Chen, S., Chen, X., Cheng, Q dan Shevlin, T. 2010. Are family firms more tax aggressive than nonfamily firms? *Journal of Financial Economics*.
- Fombrun C, Gardberg N. dan Barnett M. 2000. “*Opportunity Platforms and Safety Nets: Corporate Citizenship and Reputational Risk*”. *Business and Society Review*, 105, 85- 106.
- Ghozali, Imam. 2011. “Aplikasi Analisis Multivariate dengan Program IBM SPSS 19”. Edisi 5. Semarang : Badan Penerbit Universitas Diponegoro
- Gray, H.H., Dawkins, K.D., Morgan, J.M., dan Simpson, I.A., 2005. *Kardiologi : Lecture Notes*. ed 4. Jakarta : Penerbit Erlangga, 57-69.
- Healy, P. M. & Wahlen, J. M. 1999. *A Review of The Earnings Management Literature and Its Implications for Standard Setting*. *Accounting Horizons*, 13(4): 365–383
- Jensen and R. S. Ruback (1983), The Market for Corporate Control: the Scientific Evidence, *Journal of Financial Economics*, Vol. 11 (April), pp. 5-50.
- Jensen , Michael C. dan Clifford W. Smith, Jr. 1984. *The Theory of Corporate Finance: A Historical Overview*. New York:Mc Graw Hill.
- Jensen, M. C and Meckling, W.H. 1976. *Theory of the Firm : Managerial Behavior, Agency Costs and Ownership Structure* . *Journal of Financial Economics*, Vol. 3, No. 4, pp. 305-360
- Lanis, R. and G. Richardson. 2013. “Corporate Social Responsibility and Tax Aggressiveness: a test of legitimacy theory” . *Accounting Auditing and Accountability Journal*, Vol. 26 No 1, pp.75-100.
- Lanis, R. and G. Richardson. 2012. “Corporate Social Responsibility and Tax Aggressiveness: An Empirical Analysis”. *J. Account. Public Policy*, pp.86-108.

- Prior, D., J. Surroca and J.A. Tribo. 2008. *Are socially responsible managers really ethical? Exploring the relationship between earnings management and corporate social responsibility*, *Corporate Governance : An International Review* 16(3): 443-459.
- Scott, William R., 2003, *Financial Accounting Theory*, Third Edition, University of Waterloo
- Sembiring, 2005. *Karakteristik Perusahaan dan Pengungkapan Tanggung jawab Sosial: Studi Empiris pada Perusahaan yang tercatat di Bursa Efek Jakarta*. Paper Presented at the Seminar Nasional Akuntansi, Solo.
- Suwardjono, 2005. *Teori Akuntansi: Perencanaan Pelaporan Keuangan (Edisi III)*. Yogyakarta: BPF.
- Ujiyantho, Arif Muh. dan B.A. Pramuka. 2007. *Mekanisme Corporate Governance, Manajemen Laba dan Kinerja Keuangan*. Simposium Nasional Akuntansi X, Makasar, 26-28 Juli
- Watson L., 2012, *Corporate Social Responsibility, Tax Aggressiveness and Tax Avoidance*, Working Paper.
- William F. Sharpe. 1997. *Investasi*. Edisi Bahasa Indonesia Jilid 1 & 2 . Jakarta: Renhallindo.
- Zeng, Tao., 2012. "Corporate Social Responsibility and Tax Aggressiveness." *Social Science Research Network*.