

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.
- Ambarita, S., Pakpahan, J., & Sidharta, J. (2017). The Influence of corporate social responsibility And Capital Intensity to Aggressiveness a Tax on Mining Companies That *Fundamental Management Journal*, 2(2), 65-72.
- Andy, A. (2018). Pengaruh Return On Assets, Debt to Equity Ratio, Ukuran Perusahaan dan Defferred Tax Expense Terhadap Tax Avoidance. *Primanomics: Jurnal Ekonomi & Bisnis*, 16(2), 42-53.
- Anggraini, T., Widiastara, A., & Amah, N. (2019, September). Pengaruh Beban Pajak Tangguhan Terhadap Penghindaran Pajak dengan Komite Audit sebagai pemoderasi. In *SIMBA: Seminar Inovasi Manajemen, Bisnis, dan Akuntansi* (Vol. 1).
- Anggriantari, C. D., & Purwantini, A. H. (2020). Pengaruh Profitabilitas, Capital Intensity, Inventory Intensity, dan Leverage Pada Penghindaran Pajak. In *UMMagelang Conference Series* (pp. 137-153).
- Deslandes, M., Fortin, A., & Landry, S. (2019). Audit committee characteristics and tax aggressiveness. *Managerial Auditing Journal*.
- Gaaya, S., Lakhali, N., & Lakhali, F. (2017). Does family ownership reduce corporate tax avoidance? The moderating effect of audit quality. *Managerial Auditing Journal*.

- Gula, V. E., & Mulyani, S. D. (2020), Pengaruh Capital Intensity dan Deferred Tax Expense Terhadap Tax Avoidance dengan Menggunakan Strategi Bisnis Sebagai variabel moderasi. In *Prosiding Seminar Nasional Pakar* (pp. 2-43).
- Ha, H. T. C., Uyen, N. T. U., & Thao, P. D. P. (2017). *Financial distress and corporate income tax avoidance of firms in Vietnam*.
- Hidayati, N. N., & Murni, S. (2009). Pengaruh pengungkapan corporate social responsibility terhadap earnings response coefficient pada perusahaan high profile. *Jurnal Bisnis dan Akuntansi*, 11(1), 1-18.
- Hsu, P.-H., Moore, J. A., & Neubaum, D. O. (2018). Tax avoidance, financial experts on the audit committee, and business strategy. *Journal of Business Finance & Accounting*.
- Indriyanti, K. D., & Setiawan, P. E. (2019). Pengaruh Kompensasi Manajemen, Inventory Intensity Ratio, dan Profitabilitas Pada Tax Avoidance. *E-Jurnal Akuntansi*, 27(2), 1546-1569.
- Kalbuana, N., Hastomo, W., & Maharani, Y. (2020). Pengaruh Pengungkapan Islamic Social Reporting, Tingkat Pajak Efektif, Dan Beban Pajak Tangguhan Terhadap Penghindaran Pajak Di Indonesia Pada Perusahaan Di Jakarta Islamic Index. In *Prosiding Seminar Nasional Akuntansi* (Vol. 3, No. 1).
- Liana, S. L. P., & Adiwibowo, A. S. (2017). *The effect of corporate social reporting on tax avoidance*. *Diponegoro Journal of Accounting*, 6(4), 111-123.

- 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*, 52(4), 303-318.
- Liu, H., & Lee, H. A. (2019). The effect of corporate social responsibility on earnings management and tax avoidance in Chinese listed companies. *International Journal of Accounting & Information Management*.
- Mao, Chih-Wen. (2018) "Effect of corporate social responsibility on corporate tax avoidance: evidence from a matching approach." *Quality & Quantity* 53.1 (2019): 49-67.
- Mardiasmo. (2016). *Perpajakan, Edisi Revisi*, Andi: Yogyakarta
- Naser, K., Al-Hussaini, A., Al-Kwari, D., & Nuseibeh, R. (2006). Determinants of corporate social disclosure in developing countries: the case of Qatar. *Advances in international accounting*, 19, 1-23.
- Pratita, N. A. (2017). *Pengaruh Perencanaan Pajak, Beban Pajak Tangguhan dan Akrua Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2012-2014)*. *JOM Fekon*, 4(0), 1.
- Pratiwi, I. S., & Siregar, S. V. (2019). The effect of corporate social responsibility on tax avoidance and earnings management: the moderating role of political connections. *International Journal of Business*, 24(3), 229-248.
- Resmi, S. (2013). *Perpajakan Teori dan Kasus*. (Salemba Empat, Ed.) (7th ed.) Jakarta

- Rinaldi, M., Respati, N. W., & Fatimah, F. (2020). Pengaruh Corporate Social Responsibility, Political Connection, Capital Intensity dan Inventory Intensity terhadap Tax Aggressiveness. *Simak*, 18(02), 149-171.
- Rustiarini, N. W. (2011). Pengaruh struktur kepemilikan saham pada pengungkapan corporate social responsibility. *Jurnal Ilmiah Akuntansi dan Bisnis*, 6(1), 1-24.
- Salhi, B., Riguen, R., Kachouri, M., & Jarboui, A. (2019). *The mediating role of corporate social responsibility on the relationship between governance and tax avoidance: UK common law versus French civil law. Social Responsibility Journal*
- Savage, G. T., Bunn, M. D., Gray, B., Xiao, Q., Wang, S., Wilson, E. J., & Williams, E. S. (2010). Stakeholder collaboration: Implications for stakeholder theory and practice. *Journal of business ethics*, 96(1), 21-26.
- Savitri, D. A. M., & Rahmawati, I. N. (2017). Pengaruh leverage, intensitas persediaan, intensitas aset tetap, dan profitabilitas terhadap agresivitas pajak. *Jurnal Ilmu Manajemen dan Akuntansi Terapan (JIMAT)*, 8(2), 19-32.
- Septianto, N. A., & Muid, D. (2020). Pengaruh Corporate Social Responsibility terhadap Penghindaran Pajak (Tax Avoidance) Perusahaan. *Diponegoro Journal of Accounting*, 9(4).
- Sinaga, R., & Malau, H. (2021). Pengaruh Capital Intensity dan Inventory Intensity Terhadap Penghindaran Pajak. *Jurnal Ilmiah Mahasiswa Manajemen, Bisnis Dan Akuntansi (JIMMBA)*, 3(2), 311-322.

- Suandy, Erly. (2016). *Perencanaan Pajak, Edisi 7*. Jakarta: Penerbit Salemba Empat.
- Sugeng, S., Prasetyo, E., & Zaman, B. (2020). Does capital intensity, inventory intensity, firm size, firm risk, and political connections affect tax aggressiveness?. *JEMA: Jurnal Ilmiah Bidang Akuntansi dan Manajemen*, 17(1), 78-87.
- Sugiyono. (2011). "Metode Penelitian Kuantitatif Kualitatif dan R&D. Bandung: Alfabeta."
- Sulistiawati, E., & Dirgantari, N. (2016). Analisis Pengaruh Penerapan Green Accounting Terhadap Profitabilitas Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Reviu Akuntansi Dan Keuangan*, 6(1).
- Suyanto, K. D., & Supramono, S. (2012). Likuiditas, leverage, komisaris independen, dan manajemen laba terhadap agresivitas pajak perusahaan. *Jurnal Keuangan dan Perbankan*, 16(2).
- Syamsuddin, M., & Suryarini, T. (2020). The Role of Independent Commissioners in Moderating the Effect of Capital Intensity, Inventory Intensity, and Profitability on Tax Aviodance. *Jurnal Penelitian Ekonomi dan Bisnis*, 5(1), 52-65.
- Tilling, M. V. (2004). Some thoughts on legitimacy theory in social and environmental accounting. *Social and Environmental Accountability Journal*, 24(2), 3-7.

Veronica, E., & Kurnia, K. (2021). Pengaruh Beban Pajak Tangguhan, Pertumbuhan Penjualan, Risiko Perusahaan Dan Strategi Bisnis Terhadap Tax Avoidance (studi Kasus Pada Perusahaan Sektor Industri Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Periode 2014-2019). *eProceedings of Management*, 8(1).

Widarjono, A. (2007). *Ekonometrika: teori dan aplikasi untuk ekonomi dan bisnis*. Yogyakarta: Ekonisia.

Widya, A., Yulianti, E., Oktapiani, M., Jannah, M., & Prasetya, E. R. (2020). Pengaruh Capital Intensity dan Inventory Intensity Terhadap Tax Avoidance. *Proceedings Universitas Pamulang*, 1(1), 89-99.

