

**DAFTAR PUSTAKA**

- Agudo, J.M., Concepción, G., dan Manuel, S. 2012. Social Responsibility Practices and Evaluation of Corporate Social Performance.35.
- Agus, R.S.2010. *Manajemen Keuangan Teori dan Aplikasi*. Edisi Keempat. Yogyakarta:BPPE.
- Anita, Fitri. 2015. Pengaruh Corporate Social Responsibility, Leverage, Likuiditas, Dan Ukuran Perusahaan Terhadap Agresivitas Pajak.*Jom Fekon* 2(2): 1–15.
- Ambarita, S., Johnson, P., dan Juaniva, S. 2017.Pengaruh Corporate Social Responsibility dan Capital Intensity terhadap Agresivitas Pajak pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2011 – 2015. 2(2): 65–72.
- Armstrong, C.S., Blouin, J.L., Larcker, D.F., 2011. The incentives for tax planning. *J. Acc. Econ.* 53, 391e441.
- Avi-yonah, R.S. 2009. Corporate Social Responsibility and Strategic Tax Behavior.2003–9.
- Bachmann, P., dan Ingenhoff, D. 2016. Outweighs the Disadvantages. *Public Relations Review*. <http://dx.doi.org/10.1016/j.pubrev.2016.02.008>.
- Carroll, R., dan David, J. 2005. Taxes and Corporate Giving to Charity. 33(3): 300–317.
- Chen, S., Xia, C., Qiang, C., dan Terry, S. 2010. Are Family Firms More Tax Aggressive than Non-Family Firms?. *Journal of Financial Economics* 95(1): 41–61. <http://dx.doi.org/10.1016/j.jfineco.2009.02.003>.
- Chiu, Ming-lei Chang Tze-yu Yen She-chih., dan Yun, C. 2016. Vol . VII Tax Aggressiveness and Firm ' s Cash Holdings : The Role of Corporate Social Responsibility.VII: 19–38.
- Deegan, C., Rankin, M., dan John,T. 2002. *An Examination of the Corporate Social and Environmental Disclosures of BHP from 1983-1997*.
- Deegan, C. 2006, 'Legitimacy theory', in Z. Hoque {ed.}, *Methodological Issues in accounting research: Theories and methods*, Spiramus, London, U.K., pp. 161-181.
- Dunbar, A., Danielle, M.H., John, D.P., dan George, A Plesko. 2010. National Tax Association Proceedings What Do Measures of Tax Aggressiveness Measure ? Introduction.

- Elbaz, J., Laguir, I., dan Raffaele, S. 2015. Does Corporate Social Responsibility Affect Corporate Tax Aggressiveness?. 107: 662–75.
- Fernando, S., and Lawrence, S. 2014. A Theoretical Framework for CSR Practices : Integrating Legitimacy Theory , Stakeholder Theory and Institutional Theory A Theoretical Framework for CSR Practices: Integrating Legitimacy Theory, Stakeholder Theory. *The Journal of Theoretical Accounting* (January).
- Frank, M.M., dan Rego, S.O. 2009. Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting. 84(2): 467–96.
- Garber, T., Goldenberg, J., Libai, B., dan Eitan, M. 2004. Do Socially Responsible Firms Pay More Taxes? *Marketing Science* 23(3): 419–28.
- Ghozali, Imam. 2006. *Aplikasi Analisis Multivariate dengan Program SPSS*. Cetakan Keempat. Semarang: Badan Penerbit Universitas Diponegoro.
- . 2011. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gray, R., Kouhy, R., dan Simon, L. 1995. Corporate Social and Environmental Reporting A Review of the Literature and a Longitudinal Study of UK Disclosure.8(2): 47–77.
- Gujarati, Damodar. 2003. *Ekonometri Dasar*. Terjemahan: Sumarno Zain, Jakarta: Erlangga.
- Hanlon, Michelle., dan Heitzman, Shane. 2010. A Review of Tax Research *Journal of Accounting and Economics* 50(2–3): 127–78. <http://dx.doi.org/10.1016/j.jacceco.2010.09.002>.
- Hoi, Chun-Keung, Wu, Q. dan Zhan,H. 2013. Is Corporate Social Responsibility ( CSR ) Associated with Tax Avoidance ? Evidence from Irresponsible CSR Activities Is Corporate Social Responsibility ( CSR ) Associated with Tax Avoidance ? Evidence from Irresponsible CSR Activities. *Accounting Review* (585).
- Huseynov, F., K, B.K., 2012. Tax avoidance, tax management and corporate social responsibility. *J. Corp. Financ.* 18 (4), 804e827.
- Lanis, R., dan G. Richardson. 2016. Outside Directors, Corporate Social Responsibility Performance, and Corporate Tax Aggressiveness: An Empirical Analysis. *Journal of Accounting, Auditing & Finance*: 14–28. <http://jaf.sagepub.com/lookup/doi/10.1177/0148558X16654834>.
- . 2011. The Effect of Board of Director Composition on Corporate Tax Aggressiveness. *Journal of Accounting and Public Policy* 30(1): 50–70.
- . 2013. Corporate Social Responsibility and Tax Aggressiveness: A Test of

- Legitimacy Theory. *Accounting, Auditing and Accountability Journal* 26(1): 75–100.
- Law, Philip. 2011. *Audit Regulatory Reform with a Refined Stakeholder Model to Enhance Corporate Governance : Hong Kong Evidence.*
- Marrewijk, M.V. 2003. *Concepts and Definitions of CSR and Corporate Sustainability : Between Agency and Communion. : 95–96.*
- Mustika. 2017. Pengaruh Corporate Social Responsibility, Ukuran Perusahaan, Profitabilitas, Leverage, Capital Intensity Dan Kepemilikan Keluarga Terhadap Agresivitas Pajak (Studi Empiris Pada Perusahaan Pertambangan Dan Pertanian Yang Terdaftar Di Bursa Efek Indonesia P. *Jom Fekon* 4(1): 1886–1900.
- Ogbeide, S.O, dan D Ph. 2017. Firm Characteristics and Tax Aggressiveness of Listed Firms in Nigeria : Empirical Evidence. 4(1): 556–69.
- Tudway, R. dan Pacal, A. 2010. *Corporate Governance , Shareholder Value and Societal Expectations.*
- Preuss, L. 2015. *Tax Avoidance dan Corporate Social Responsibility : You Can ' t Do Both , or Can You ?*
- Putri, R.K., dan Nazar, M.R. 2018. Pengaruh Corporate Social Responsibility, Leverage, Dan Ukuran Perusahaan Terhadap Agresivitas Pajak (Studi Pada Perusahaan Sektor Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014 -- 2016). 5(2): 2139–46.
- Seigfried, J. J. 1972. *The Relationship Between Economic Structure and the Effect of Political Influence: Empirical Evidence from the Corporation Income Tax Program.* Ph.D. dissertation, University of Wisconsin.
- Sikka, P. 2010. *Smoke and Mirrors : Corporate Social Responsibility and Tax Avoidance.* 34: 153–68.
- Stickney, C.P, dan Victor, E.M. 1982. *Effective Corporate Tax Rates The Effect of Size , Capital Intensity , Leverage , and Other Factors \*.* 152: 125–52.
- Suchman, M.C., 1995. *Managing Legitimacy: Strategis and Institutional Approach,* *Academy of Management Review.* 20(3). 571-610.
- Sugiyono. 2012. *Metodologi Penelitian Kuantitatif Kualitatif dan R&D.* Bandung: Alfabeta.
- Tost, L.P. 2011. *Legitimacy Judgement.*36(4): 686–710.
- Watson, L. (2014). *Corporate Social Responsibility, Tax Avoidance, and Earnings Performance Forthcoming,* *Journal of the American Taxation Association*

- Watts, R.L. dan Jerold, L. Ziemmerman.1986. *Positive Accounting Theory*. USA: Prentice-Hall.
- . 1978. *Towards a Positive Theory of The Determination of Accounting Standart*. *The Accounting Review* 53, 112-134.
- Wijayanti, P., dan Suci,R. The Impact of Financial Condition and Corporate Social Responsibility to The Aggressiveness of Company. 9(April 2017): 244–58.
- Windsor, D. 2009. Journal of International Management Tightening Corporate Governance. *Journal of International Management* 15(3): 306–16. <http://dx.doi.org/10.1016/j.intman.2009.02.003>.
- Zeng, T A O. 2016. Corporate Social Responsibility , Tax Aggressiveness , and Firm Market Value \*.” 15(1): 7–30.  
<http://www.astra.co.id/>, diakses pada 20 Januari 2019.  
<https://www.globalreporting.org/>, diakses pada tanggal 10 Januari 2019  
<https://www.idx.co.id/>, diakses pada tanggal 15 Desember 2018  
<https://www.ortax.org/>, diakses pada tanggal 15 Januari 2019  
<https://www.sahamok.com/>, diakses pada tanggal 15 Desember 2018
- Peraturan Pemerintah Nomor 47 Tahun 2012 tentang Tanggung Jawab Sosial Perusahaan. Diakses pada 4 Desember 2018, pukul 23.45 WIB.
- Undang-undang Nomor 17 Tahun 2003 tentang Anggaran Pendapatan Belanja dan Negara.
- Undang-undang Nomor 25 Tahun 2007 tentang Penanaman Modal
- Undang-undang Nomor 28 Tahun 2007 tentang Perpajakan.
- Undang-undang Nomor 40 Tahun 2007 pasal 74 tentang Tanggung Jawab Sosial Perseroan Terbatas
- Undang- undang Nomor 7 Tahun 2011 tentsng Mata Uang