

Daftar Pustaka

- Ali, Ahmadi, dan Bouri Abdelfettah. 2016. "An Overview on Stakeholder Theory Perspective: Towards Managing Stakeholder Expectation." *International Academic Journal of Accounting and Financial Management* 3 (3): 40–53.
- Andrini, Laurensia. 2016. "MANDATORY CORPORATE SOCIAL RESPONSIBILITY IN INDONESIA." *Mimbar Hukum - Fakultas Hukum Universitas Gadjah Mada* 28 (3): 512–25. <https://doi.org/10.22146/jmh.16669>.
- Aprilia, Bunga. 2015. "Corporate Social Responsibility, Manajemen Laba, dan Keagresifan Pajak: Studi Perusahaan Manufaktur Pajak di Indonesia." Yogyakarta: Universitas Gadjah Mada.
- Armstrong, Christopher S., Jennifer L. Blouin, Alan D. Jagolinzer, dan David F. Larcker. 2015. "Corporate Governance, Incentives, and Tax Avoidance." *Journal of Accounting and Economics* 60 (1): 1–17. <https://doi.org/10.1016/j.jacceco.2015.02.003>.
- Butar, Franky Butar. 2010. "PENEGAKAN HUKUM LINGKUNGAN DI BIDANG PERTAMBANGAN." *Yuridika* 25 (2): 151–68. <https://doi.org/10.20473/ydk.v25i2.252>.
- Christensen, John, dan Richard Murphy. 2004. "The Social Irresponsibility of Corporate Tax Avoidance: Taking CSR to the Bottom Line." *Development* 47 (3): 37–44. <https://doi.org/10.1057/palgrave.development.1100066>.
- Dahlsrud, Alexander. 2008. "How Corporate Social Responsibility Is Defined: An Analysis of 37 Definitions." *Corporate Social Responsibility and Environmental Management* 15 (1): 1–13. <https://doi.org/10.1002/csr.132>.
- Davis, Angela K., David A. Guenther, Linda K. Krull, dan Brian M. Williams. 2016. "Do Socially Responsible Firms Pay More Taxes?" *The Accounting Review* 91 (1): 47–68. <https://doi.org/10.2308/accr-51224>.
- Dowling, Grahame R. 2014. "The Curious Case of Corporate Tax Avoidance: Is It Socially Irresponsible?" *Journal of Business Ethics* 124 (1): 173–84. <https://doi.org/10.1007/s10551-013-1862-4>.
- Fallan, Even, dan Lars Fallan. 2019. "Corporate Tax Behaviour and Environmental Disclosure: Strategic Trade-Offs across Elements of CSR?" *Scandinavian Journal of Management*, Maret. <https://doi.org/10.1016/j.scaman.2019.02.001>.

- Fernando, Susith, dan Stewart Lawrence. 2014. "A THEORETICAL FRAMEWORK FOR CSR PRACTICES: INTEGRATING LEGITIMACY THEORY, STAKEHOLDER THEORY AND INSTITUTIONAL THEORY." *The Journal of Theoretical Accounting* 10 (1): 149–78.
- Fifka, Matthias S. 2013. "Corporate Responsibility Reporting and Its Determinants in Comparative Perspective – a Review of the Empirical Literature and a Meta-analysis." *Business Strategy and the Environment* 22 (1): 1–35. <https://doi.org/10.1002/bse.729>.
- Fontaine, Charles, Antoine Haarman, dan Stefan Schmid. t.t. "The Stakeholder Theory." 2016.
- "Gelombang Penghindaran Pajak dalam Pusaran Batu Bara." 2019, 7 November 2019. <https://katadata.co.id/opini/2019/02/11/gelombang-penghindaran-pajak-dalam-pusaran-batu-bara>.
- Global Reporting Initiative. 2013. "Pedoman Laporan Keberlanjutan G4."
- Grahovar, Marina. 2010. "The Role of Corporate Social Disclosure: Trust, reputation, or fashion tool?"
- Halim, Abdul, Icuk Rangga Bawono, dan Amin Dara. 2014. *Perpajakan: Konsep, Aplikasi, Contoh, dan Studi Kasus*. Jakarta: Penerbit Salemba Empat.
- Hanlon, Michelle, dan Shane Heitzman. 2010. "A Review of Tax Research." *Journal of Accounting and Economics* 50 (2–3): 127–78. <https://doi.org/10.1016/j.jacceco.2010.09.002>.
- Hartono, Jogiyanto. 2017. *Metode Penelitian Bisnis*. 6 ed. Yogyakarta: BPFE.
- Hoi, Chun Keung, Qiang Wu, dan Hao Zhang. 2013. "Is Corporate Social Responsibility (CSR) Associated with Tax Avoidance? Evidence from Irresponsible CSR Activities." *The Accounting Review* 88 (6). <https://doi.org/10.2308/accr-50544>.
- Irianto, Bambang Setyobudi, Yudha Aryo Sudibyo, dan Abim Wafirli. 2017. "The Influence of Profitability, Leverage, Firm Size and Capital Intensity Towards Tax Avoidance." *International Journal of Accounting and Taxation* 5 (2): 33–41. <https://doi.org/10.15640/ijat.v5n2a3>.
- Januari, Desak Made Dwi, dan I Made Sadha Suardikha. 2019. "Pengaruh Corporate Social Responsibility, Sales Growth, dan Profitabilitas Terhadap Tax Avoidance." *E-Jurnal Akuntansi Universitas Udayana* 27 (3): 1653–77. <https://doi.org/10.24843/EJA.2019.v27.i03.p01>.

- Khairunisa, Kartika, Dini Wahjoe Hapsari, dan Wiwin Aminah. 2017. "KUALITAS AUDIT, CORPORATE SOCIAL RESPONSIBILITY, DAN UKURAN PERUSAHAAN TERHADAP TAX AVOIDANCE." *Jurnal Riset Akuntansi Kontemporer* 9 (1): 39–46.
- Księżak, Paulina, dan Barbara Fischbach. 2017. "Triple Bottom Line: The Pillars of CSR." *Journal of Corporate Responsibility and Leadership* 4 (3): 95–110. <https://doi.org/10.12775/JCRL.2017.018>.
- Laguir, Issam, Raffaele Staglianò, dan Jamal Elbaz. 2015. "Does Corporate Social Responsibility Affect Corporate Tax Aggressiveness?" *Journal of Cleaner Production* 107 (November): 662–75. <https://doi.org/10.1016/j.jclepro.2015.05.059>.
- Landry, Suzanne, Manon Deslandes, dan Anne Fortin. 2013. "Tax Aggressiveness, Corporate Social Responsibility, and Ownership Structure." *Journal of Accounting, Ethic & Public Policy* 14 (3): 611–45. <https://doi.org/10.2139/ssrn.2304653>.
- Lanis, Roman, dan Grant Richardson. 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>.
- . (2011) "The Effect of Board of Director Composition on Corporate Tax Aggressiveness". *Journal of Accounting and Public Policy*, 30, 50-70. <https://doi.org/10.1016/j.jaccpubpol.2010.09.003>
- Lind, Douglas, William Marchal, dan Samuel Wathen. 2016. *Teknik-Teknik Statistika dalam Bisnis dan Ekonomi*. 15 ed. Jakarta: Salemba Empat.
- Lindawati, Ang Swat Lin, Marsella Eka Puspita, dan Universitas Ma Chung. 2015. "Corporate Social Responsibility: Implikasi Stakeholder dan Legitimacy Gap dalam Peningkatan Kinerja Perusahaan." *Jurnal Akuntansi Multiparadigma* 6 (1): 157–74. <https://doi.org/10.18202/jamal.2015.04.6013>.
- McGuire, S.T., Omer, T.C. and Wang, D. (2013) "Tax avoidance: Does tax-specific industry expertise make a difference?" *The Accounting Review* 87 (3): 975–1003.
- Minnick, Kristina, dan Tracy Noga. 2010. "Do Corporate Governance Characteristics Influence Tax Management?" *Journal of Corporate Finance* 16 (5): 703–18. <https://doi.org/10.1016/j.jcorpfin.2010.08.005>.

- Panda, Brahmadev, dan N.M Lepasa. 2017. "Agency theory: Review of Theory and Evidence on Problems and Perspectives." *Indian Journal of Corporate Governance* 10 (1): 74–95.
- Pratama, Arie. 2017. "Company Characteristics, Corporate Governance and Aggressive Tax Avoidance Practice: A Study of Indonesian Companies." *Review of Integrative Business and Economics Research* 6 (4): 70–81.
- Sekaran, Uma, dan Roger Bougie. 2016. *Research Method for Business*. 7th ed. Wiley.
- Simarmata, Gokmaria. 2019. "Pengaruh Corporate Social Responsibility, Good Corporate Governance, dan Reputasi Auditor Eksternal terhadap Agresivitas Pajak oleh Industri Perbankan yang Terdaftar di Bursa Efek Indonesia tahun 2016-2017." Yogyakarta: Universitas Gadjah Mada.
- Tops, Dion. 2017. "Corporate Social Responsibility, Agency Problems and Social Pressure."
- Trisnawati, Rina, Wiyadi, dan Erma Setiawati. 2016. "SUSTAINABILITY REPORTING AND EARNING MANAGEMENT." Dalam *Kuala Lumpur Internatonal Business, Economics, and Law Conference* 11.
- Wahab, Nor Shaipah Abdul, dan Kevin Holland. 2012. "Tax Planning, Corporate Governance and Equity Value." *The British Accounting Review* 44 (2): 111–24. <https://doi.org/10.1016/j.bar.2012.03.005>.
- Widarjono, Agus. 2017. *Ekonometrika*. 4 ed. Yogyakarta: UPP STIM YKPN.
- World Business Council for Sustainability Development 2015 <<http://www.wbcsd.org/work-program/businessrole/previouswork/corporate-socialresponsibility.aspx>

Peraturan Perundang-Undangan

Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas

Undang-Undang Nomor 4 Tahun 2009 tentang Pertambangan Mineral dan Batubara

Undang-Undang Nomor 32 Tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan Hidup

Peraturan Pemerintah Nomor 55 Tahun 2010 tentang Pembinaan dan Pengawasan Penyelenggaraan Pengelolaan Usaha Pertambangan Mineral dan Batubara

Peraturan Pemerintah Nomor 78 Tahun 2010 tentang Reklamasi dan Pascatambang

Peraturan Menteri ESDM Nomor 26 Tahun 2019 tentang Pelaksanaan Kaidah Pertambangan yang Baik dan Pengawasan Pertambangan Mineral dan Batubara

Peraturan Otoritas Jasa Keuangan Nomor 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit