

DAFTAR PUSTAKA

- Aburajab, L., Maali, B., Jaradat, M., & Alsharairi, M. (2019). Board of Directors' Characteristics and Tax Aggressiveness: Evidence from Jordanian Listed Firms. *Theoretical Economics Letters*, 09(07), 2732–2745. <https://doi.org/10.4236/tel.2019.97171>.
- Adela, V., Agyei, S. K., & Peprah, J. A. (2023). Antecedents of Tax Aggressiveness of Listed Non-Financial Firms: Evidence from an emerging economy. *Scientific African*, 20. <https://doi.org/10.1016/j.sciaf.2023.e01654>.
- Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211. MA: Addison-Wesley. <https://doi.org/10.47985/dcidj.475>.
- Amah, N., Febrilyanti, C., & Lestari, N. D. (2023). Insentif Pajak dan Tingkat Kepercayaan: Pengaruhnya terhadap Kepatuhan Wajib Pajak. *Jurnal Ekonomi*, 28(1), 1–19. <https://doi.org/10.24912/je.v28i1.1266>.
- Amah, N., Rustiarini, N. W., & Hatmawan, A. A. (2021). Tax Compliance Option During the Pandemic: Moral, Sanction, and Tax Relaxation (Case Study of Indonesian Msmes Taxpayers). *Review of Applied Socio-Economic Research*, 22(2), 21–36. <https://doi.org/10.54609/reaser.v22i2.108>.
- Amri, K., Douagi, F. W. B. M., & Guedrib, M. (2023). The Impact of Internal and External Corporate Governance Mechanisms on Tax Aggressiveness: Evidence from Tunisia. *Journal of Accounting in Emerging Economies*, 13(1), 43–68. <https://doi.org/10.1108/JAEE-01-2021-0019>.
- Angelina, M., & Nursasi, E. (2021). Pengaruh Penerapan Green Accounting dan Kinerja Lingkungan terhadap Kinerja Keuangan Perusahaan. *Jurnal Manajemen Dirgantara*, 14(2), 211–224. <https://doi.org/10.37278/eprofit.v4i2.529>.
- Aprintina. (2019). Pengaruh Profitabilitas, Likuiditas, Aktiva Produktif, dan Rasio Kecukupan Modal terhadap Tingkat Bagi Hasil Deposito Mudharabah. *Jurnal Sains dan Seni ITS*, 53(1), 1689–1699. <https://www.infodesign.org.br/infodesign/article/view/355%0Ahttp://www.abergo.org.br/revista/index.php/ae/article/view/731%0Ahttp://www.abergo.org.br/revista/index.php/ae/article/view/269%0Ahttp://www.abergo.org.br/revista/index.php/ae/article/view/106%0A>.
- Bal Krishnan, K., Blouin, J. L., & Guay, W. R. (2019). Tax Aggressiveness and Corporate Transparency. *Accounting Review*, 94(1), 45–69. <https://doi.org/10.2308/accr-52130>.
- Boussaidi, A., & Hamed-Sidhom, M. (2021). Board's Characteristics,

- Ownership's Nature and Corporate Tax Aggressiveness: New Evidence from the Tunisian Context. *EuroMed Journal of Business*, 16(4), 487–511. <https://doi.org/10.1108/EMJB-04-2020-0030>.
- Bui, B., Houque, M. N., & Zaman, M. (2020). Climate Governance Effects on Carbon Disclosure and Performance. *British Accounting Review*, 52(2), 1–39. <https://doi.org/10.1016/j.bar.2019.100880>.
- Cahyono, Y. T., & Saraswati, R. (2022). Pengaruh Efektivitas Komisaris Independen, Komite Audit, dan Kompensasi Eksekutif terhadap Agresivitas Pajak (Studi Empiris pada Perusahaan Sektor Properties, Real Estate, dan Infrastructures Bangunan yang terdaftar di Bursa Efek Indonesia). *Jurnal Pendidikan Tambusai*, 6(3), 13647–13657.
- Cao, Y., Dong, Y., Guo, T., & Ma, D. (2021). Short-sale Deregulation and Corporate Tax Aggressiveness: Evidence from the Chinese Market. *European Journal of Finance*, 28(2), 1–30. <https://doi.org/10.1080/1351847X.2021.1958890>.
- Chen, Y. S., Lai, S. B., & Wen, C. T. (2006). The Influence of Green Innovation Performance on Corporate Advantage in Taiwan. *Journal of Business Ethics*, 67(4), 331–339. <https://doi.org/10.1007/s10551-006-9025-5>.
- Cheng, Z., Rai, A., Tian, F., & Xu, S. X. (2021). Social Learning in Information Technology Investment: The Role of Board Interlocks. In *Management Science* (Vol. 67, Issue 1). <https://doi.org/10.1287/mnsc.2019.3548>.
- Chu, Z., Wang, L., & Lai, F. (2018). Customer Pressure and Green Innovations at Third Party Logistics Providers in China: The Moderation Effect of Organizational Culture. *International Journal of Logistics Management*, 30(1), 57–75. <https://doi.org/10.1108/IJLM-11-2017-0294>.
- Chyz, J. A., Eulerich, M., Fligge, B., & Romney, M. A. (2023). Codetermination and Aggressive Reporting: Audit Committee Employee Representation, Tax Aggressiveness, and Earnings Management. *Journal of International Accounting, Auditing and Taxation*, 51. <https://doi.org/10.1016/j.intaccaudtax.2023.100543>.
- Cyhintia, L., & Syofyan, E. (2023). Pengaruh Akuntansi Hijau, Ukuran Perusahaan dan Pengungkapan Media terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Eksplorasi Akuntansi*, 5(2), 579–591. <https://doi.org/10.24036/jea.v5i2.690>.
- Dalvi-Esfahani, M., Ramayah, T., & Nilashi, M. (2017). Modelling Upper Echelons' Behavioural Drivers of Green IT/IS Adoption Using an Integrated Interpretive Structural Modelling – Analytic Network Process Approach. *Telematics and Informatics*, 34(2), 583–603. <https://doi.org/10.1016/j.tele.2016.10.002>.
- Davis, M. L., Witcraft, S. M., Baird, S. O., & Smits, J. A. J. (2017). Learning Principles in CBT. In *The Science of Cognitive Behavioral Therapy*. Elsevier Inc.

<https://doi.org/10.1016/B978-0-12-803457-6.00003-9>.

- Delgado, F. J., Fernández-Rodríguez, E., García-Fernández, R., Landajo, M., & Martínez-Arias, A. (2023). Tax Avoidance and Earnings Management: A Neural Network Approach for the Largest European Economies. *Financial Innovation*, 9(19). <https://doi.org/10.1186/s40854-022-00424-8>.
- Dewi, S. F., & Muslim, A. I. (2022). Pengaruh Penerapan Corporate Social Responsibility (CSR) dan Green Accounting terhadap Kinerja Keuangan. *Jurnal Akuntansi Indonesia*, 11(1), 73–84. <https://doi.org/10.30659/jai.11.1.73-84>.
- Dhar, B. K., Sarkar, S. M., & Ayittey, F. K. (2021). Impact of Social Responsibility Disclosure Between Implementation of Green Accounting and Sustainable Development: A Study on Heavily Polluting Companies in Bangladesh. *Corporate Social Responsibility and Environmental Management*, 28(3), 1–8. <https://doi.org/10.1002/csr.2174>.
- Duhoon, A., & Singh, M. (2023). Corporate Tax Avoidance: A Systematic Literature Review and Future Research Directions. *LBS Journal of Management & Research*, 21(2), 197–217. <https://doi.org/10.1108/lbsjmr-12-2022-0082>.
- Efrinal, E., & Chandra, A. H. (2020). Pengaruh Capital Intensity dan Inventory Intensity terhadap Agresivitas Pajak. *AKRUAL: Jurnal Akuntansi dan Keuangan*, 2(2), 135–148. <https://doi.org/10.34005/akrual.v2i2.1268>.
- El-Maude, J. G., Zephaniah, L., & Samuel, O. (2021). Board of Directors' Characteristics and Tax Aggressiveness: Evidence from Quoted Deposit Money Banks in Nigeria. *Kaduna Journal of Accounting and Management*, 4(2), 19–26. <https://www.researchgate.net/publication/363479592>.
- Ezekwesili, T. P., & Ezejiofor, R. A. (2022a). Firm Characteristics and Tax Aggressiveness of Quoted Industrial Goods Firms in Nigeria. *International Journal of Research Publication and Reviews*, 3(5), 684–694. www.ijrpr.com.
- Ezekwesili, T. P., & Ezejiofor, R. A. (2022b). Leverage and Tax Avoidance of Nigerian Consumer Goods Firms. *International Journal of Innovative Social Sciences & Humanities Research*, 10(2), 52–61.
- Fabiola, V. P., & Khusnah, H. (2022). Pengaruh Green Innovation dan Kinerja Keuangan pada Competitive Advantage dan Nilai Perusahaan Tahun 2015-2020. *Media Mahardhika*, 20(2), 295–303. <https://doi.org/10.29062/mahardhika.v20i2.346>.
- Fachrunnisa, Z., & Ramadhani, N. D. (2024). Apakah Faktor yang Mempengaruhi Kualitas Audit? Ditinjau dari Teori Atribusi. *UPY Business and Management Journal (UMBJ)*, 3(1), 38–46. <https://doi.org/10.31316/ubmj.v3i1.5394>.
- Faizah, B. S. Q. (2020). Penerapan Green Accounting terhadap Kinerja Keuangan. *Jurnal Riset Akuntansi Kontemporer*, 12(2), 94–99.

<https://www.journal.unpas.ac.id/index.php/jrak/article/view/2779/1435>.

- Fan, H., & Chen, L. (2023). Political Connections, Business Strategy and Tax Aggressiveness: Evidence from China. *China Accounting and Finance Review*, 25(2), 125–144. <https://doi.org/10.1108/cafr-07-2022-0086>.
- Guntur, G. (2019). A Conceptual Framework for Qualitative Research: A Literature Studies. *Capture : Jurnal Seni Media Rekam*, 10(2), 91–106. <https://doi.org/10.33153/capture.v10i2.2447>.
- Handoko, J., & Santoso, V. (2023). Pengaruh Akuntansi Hijau dan Kinerja Lingkungan terhadap Kinerja Keuangan dengan Tanggung Jawab Sosial sebagai Pemediasi. *Jurnal Nominal Barometer Riset Akuntansi dan Manajemen*, 12(1), 84–101. <https://doi.org/10.21831/nominal.v12i1.56571>.
- Ho, J. L. Y., Wu, A., & Xu, S. X. (2011). Corporate Governance and Returns on Information Technology Investment: Evidence from An Emerging Market. *Strategic Management Journal*, 32(6), 595–623. <https://doi.org/10.1002/smj>.
- Huang, J. W., & Li, Y. H. (2017). Green Innovation and Performance: The View of Organizational Capability and Social Reciprocity. *Journal of Business Ethics*, 145(2), 309–324. <https://doi.org/10.1007/s10551-015-2903-y>.
- Huang, W., Ying, T., & Shen, Y. (2018). Executive Cash Compensation and Tax Aggressiveness of Chinese Firms. *Review of Quantitative Finance and Accounting*, 51(4), 1151–1180. <https://doi.org/10.1007/s11156-018-0700-2>
- Hutabarat, F., & Margaretha, A. (2021). Pengaruh ROA dan DAR terhadap Agresivitas Pajak pada Perusahaan Sub Sektor Pertambangan Batubara yang terdaftar di BEI Periode 2017-2019. *Jurnal Penelitian Teori & Terapan Akuntansi (PETA)*, 6(1), 62–76. <https://doi.org/10.51289/peta.v6i1.473>.
- Ilvitskaya, S., & Prihodko, V. (2018). Innovative Technologies in the Field of Topography, Land Management, Territorial Planning, Construction and Architecture. *IOP Conference Series: Materials Science and Engineering*, 365(2), 1–11. <https://doi.org/10.1088/1757-899X/365/2/022030>.
- Isnaini, A. M., & Wahyuningtyas, E. T. (2022). Identifikasi Leverage, Sales Growth, Profitabilitas, Capital Intensity, dan Ukuran Perusahaan terhadap Penghindaran Pajak. *Jurnal Akuntansi AKUNESA*, 10(3), 1–9. <https://doi.org/10.26740/akunesa.v10n3.p1-9>.
- Jaffar, R., Chek, D., & Roshaliza, T. (2021). Determinants of Tax Aggressiveness: Empirical Evidence from Malaysia. *Journal of Asian Finance*, 8(5), 179–0188. <https://doi.org/10.13106/jafeb.2021.vol8.no5.0179>.
- Jin, X. (2021). Corporate Tax Aggressiveness and Capital Structure Decisions: Evidence from

- China. *International Review of Economics and Finance*, 75, 94–111. <https://doi.org/10.1016/j.iref.2021.04.008>.
- Khan, M. A., & Nuryanah, S. (2023). Combating Tax Aggressiveness: Evidence from Indonesia's Tax Amnesty Program. *Cogent Economics and Finance*, 11(2), 1–17. <https://doi.org/10.1080/23322039.2023.2229177>.
- Khusnah, H., & Kirana, O. P. (2023). Pengaruh Penerapan Green Accounting, Corporate Social Responsibility, dan Ukuran Perusahaan terhadap Kinerja Keuangan. *Jurnal Akuntansi Unesa*, 11(3), 232–241.
- Kusumawati, A., & Kartika, A. (2023). Pengaruh Leverage dan Capital Intensity terhadap Agresivitas Pajak dalam Profitabilitas Sebagai Moderasi. *Jurnal Ilmiah Mahasiswa Akuntansi*, 14(02), 306–317.
- Lestari, N., & Syofyan, E. (2023). Pengaruh Profitabilitas, Thin Capitalization dan Transfer Pricing terhadap Agresivitas Pajak. *Jurnal Eksplorasi Akuntansi*, 5(4), 1418–1432. <https://doi.org/10.24036/jea.v5i4.1027>.
- Maharani, H. C. (2024). Membangun Sukses di Era 4.0 dan Society 5.0: Dampak Teknologi Informasi dan Soft Skill terhadap Kinerja Karyawan. *Jurnal Ekonomi Dan Bisnis*, 27(1), 84–98.
- Martin, A., & Afa, S. (2022). Pengaruh Leverage, Profitabilitas, dan Capital Intensity terhadap Agresivitas Pajak (Studi Empiris pada Perusahaan Subsektor Property dan Real Estate yang terdaftar di Bursa Efek Indonesia Tahun 2017-2020). *Prosiding: Ekonomi Dan Bisnis*, 1(2), 1–12. <https://doi.org/10.58872/si.v2i2.83>.
- Martinez, A. L., & Ferreira, B. A. (2019). Business Strategy and Tax Aggressiveness in Brazil. *SSRN Electronic Journal*, 12(4), 522–535. <https://doi.org/10.2139/ssrn.3354107>.
- Maulana, T., Putri, A. A., & Marlina, E. (2022). Pengaruh Capital Intensity dan Inventory Intensity dan Leverage terhadap Agresivitas Pajak. *Jurnal Akuntansi*, 17(1), 48–60.
- Meidute-Kavaliauskiene, I., Çiğdem, Ş., Vasiliauskas, A. V., & Yıldız, B. (2021). Green Innovation in Environmental Complexity: The Implication of Open Innovation. *Journal of Open Innovation: Technology, Market, and Complexity*, 7(2), 1–19. <https://doi.org/10.3390/joitmc7020107>.
- Millenia, A., & Murwaningsari, E. (2023). Pengaruh Inovasi Produk Hijau dan Inovasi Proses Hijau terhadap Keunggulan Kompetitif Hijau dengan Modal Intelektual Hijau Sebagai Variabel Moderasi. *Jurnal Ekonomi Trisakti*, 3(2), 2319–2328. <https://doi.org/10.25105/jet.v3i2.17046>.
- Mohanadas, N. D., Salim, A. S. A., & Pheng, L. K. (2020). CSR and Tax Aggressiveness of Malaysian Listed Companies: Evidence from An Emerging Economy. *Social Responsibility*

- Journal*, 16(5), 597–612. <https://doi.org/10.1108/SRJ-01-2019-0021>.
- Mulya, A. A., & Anggraeni, D. (2022). Ukuran Perusahaan, Capital Intensity, Pendanaan Aset dan Profitabilitas sebagai Determinan Faktor Agresivitas Pajak. *Owner*, 6(4), 4263–4271. <https://doi.org/10.33395/owner.v6i4.1152>.
- Nisadiyanti, F., & Yuliandhari, W. S. (2021). Pengaruh Capital Intensity, Liquidity dan Sales Growth terhadap Agresivitas Pajak. *Jurnal Ilmiah Akuntansi Kesatuan*, 9(3), 461–470. <https://doi.org/10.37641/jiakes.v9i3.888>.
- Novitasari, M., & Agustia, D. (2021). Green Supply Chain Management and Firm Performance: The Mediating Effect of Green Innovation. *Journal of Industrial Engineering and Management*, 14(2), 391–403. <https://doi.org/10.3926/jiem.3384>.
- Novitasari, M., & Tarigan, Z. J. H. (2022). The Role of Green Innovation in The Effect of Corporate Social Responsibility on Firm Performance. *Economies*, 10(5), 1–19. <https://doi.org/10.3390/economies10050117>.
- Ortas, E., & Alvarez, I. G.-. (2020). Bridging the Gap Between Corporate Social Responsibility Performance and Tax Aggressiveness The Moderating Role of National Culture. *Accounting, Auditing & Accountability Journal*, 33(4), 825–855. <https://doi.org/10.1108/AAAJ-03-2017-2896>.
- Pangestie, D. D., & Setyawan, M. D. (2019). Aplikasi Theory of Planned Behaviour : Kepatuhan Wajib Pajak dalam Membayar Pajak Bumi dan Bangunan di Kota Surabaya. *Jurnal Akuntansi Unesa*, 8(1), 1–10.
- Pesak, P. J., & Karundeng, F. E. F. (2023). Akuntansi Hijau dan Penghindaran Pajak. *Balance : Jurnal Akuntansi dan Manajemen*, 2(1), 33–39. <https://doi.org/10.59086/jam.v2i1.269>.
- Pinareswati, S. D., & Mildawati, T. (2020). Pengaruh Pengungkapan Csr, Capital Intensity, Leverage, Profitabilitas, Dan Inventory Intensity Terhadap Agresivitas Pajak. *Jurnal Ilmu Dan Riset Akuntansi*, 9(9), 1–23.
- Prena, G. Das. (2021). Pengaruh Penerapan Green Accounting dan Kinerja Lingkungan terhadap Kinerja Keuangan pada Perusahaan Manufaktur di Bursa Efek Indonesia. *Jurnal Akun Nabelo*, 3(2), 1–14.
- Rahmawati, N. T., & Jaeni. (2022). Pengaruh Capital Intensity, Leverage, Profitabilitas, Ukuran Perusahaan dan Kepemilikan Manajerial terhadap Agresivitas Pajak. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, 13(2), 628–636.
- Ramadani, E., & Putra, D. A. (2024). Pengaruh Corporate Social Responsibility dan Kinerja Lingkungan terhadap Nilai Perusahaan Manufaktur. *Edunomika*, 08(02), 1–16.
- Ramadani, S., & Tanno, A. (2022). Pengaruh Profitabilitas, Leverage dan Capital Intensity

- terhadap Penghindaran Pajak dengan Ukuran Perusahaan sebagai Variabel Moderasi. *Syntax Literate : Jurnal Ilmiah Indonesia*, 7(12), 19975–19994. <http://dx.doi.org/10.36418/syntax-literate.v7i12.11617>.
- Ramadhani, K., Saputra, M. S., & Wahyuni, L. (2022). Pengaruh Penerapan Green Accounting dan Kinerja Lingkungan terhadap Kinerja Keuangan dengan Tata Kelola Perusahaan Perusahaan sebagai Variabel Moderasi. *Jurnal Akuntansi Trisakti*, 9(2), 227–242. <https://doi.org/10.25105/jat.v9i2.14559>.
- Risal, T., Lubis, N., & Argatha, V. (2024). Implementasi Green Accounting terhadap Profitabilitas Perusahaan. *In Search*, 22(2), 379–385. <https://doi.org/10.37278/insearch.v22i2.787>.
- Rohmansyah, B., & Fitriana, A. I. (2020). Analisis Faktor Agresivitas Pajak: Effective Tax Rate. *Jurnal Manajemen*, 12(2), 179–189.
- Rosaline, V. D., & Wuryani, E. (2020). Pengaruh Penerapan Green Accounting dan Environmental Performance terhadap Economic Performance. *Jurnal Riset Akuntansi dan Keuangan*, 8(3), 569–578. <https://doi.org/10.17509/jrak.v8i3.26158>.
- Roslita, E., & Erika. (2022). Pengaruh Likuiditas, Leverage, Manajemen Laba dan Profitabilitas terhadap Agresivitas Pajak. *Jurnal Manajemen Bisnis*, 25(3), 250–258.
- Rupasinghe, L. R., Maldeniyage, P., & Perera, G. D. N. (2023). Systematic Literature Review: On Green Innovation. *Management Journal for Advanced Research*, 3(6), 9–21. <https://doi.org/10.54741/mjar.3.6.2>.
- Santika, Y., Wicaksono, B., & Iqbal, A. (2018). Pengaruh Penerapan Green Accounting terhadap Kinerja Perusahaan. *Jurnal Riset Akuntansi dan Keuangan*, 3(1), 603. <https://doi.org/10.17509/jrak.v3i1.6607>.
- Saputra, R., Adriani, A., & Saprudin. (2023). Effect of Liquidity, Leverage, Inventory Intensity, and Intensity of Fixed Assets on Tax Aggressiveness. *Formosa Journal of Sustainable Research*, 2(2), 1743–1756.
- Selfiana, W., & Rikah. (2021). Pengaruh Size , Leverage , Profitabilitas dan Dewan Komisaris Independen terhadap Pengungkapan CSR pada Perusahaan Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2019. *Seminar Nasional & Call For Paper*, 2(1), 1103–1112.
- Setiadi, I. (2021). Pengaruh Kinerja Lingkungan, Biaya Lingkungan dan Ukuran Perusahaan terhadap Kinerja Keuangan. *Inovasi*, 17(4), 669–679. <https://doi.org/10.30872/jinv.v17i4.10054>.
- Silva, R. J. da, Tommasetti, R., Gomes, M. Z., & Macedo, M. Á. da S. (2020). How Green is Accounting? Brazilian Students' Perception. *International Journal of Sustainability in*

- Higher Education*, 21(2), 228–243. <https://doi.org/10.1108/IJSHE-07-2019-0232>.
- Soelistono, S., & Adi, P. H. (2022). Pengaruh Leverage, Capital Intensity, dan Corporate Social Responsibility terhadap Agresivitas Pajak. *Jurnal Ekonomi Modernisasi*, 18(1), 38–51. <https://doi.org/10.21067/jem.v18i1.6260>.
- Somarathna, T. W. D. S. P. (2020). Green Innovations As a Differentiation Strategy to Drive Sustainable Competitive Advantage. *International Conference on Business Innovation*, 103–113.
- Su, X., Xu, A., Lin, W., Chen, Y., Liu, S., & Xu, W. (2020). Environmental Leadership, Green Innovation Practices, Environmental Knowledge Learning, and Firm Performance. *SAGE Open*. <https://doi.org/10.1177/2158244020922909>.
- 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. <https://doi.org/10.31106/jema.v17i1.3609>.
- Sugiharto, R., & Alhazami, L. (2023). Pengaruh Green Innovation dan Green Organizational Culture terhadap Company Performance Melalui Green Competitive Advantage (Studi Kasus pada Gerai Kopi XYZ). *Jurnal Manajemen dan Bisnis Madani*, 5(2), 57–82. <https://doi.org/10.51353/jmbm.v5i2.769>.
- Sulistyowati, M., & Nuryati. (2024). Pengaruh Pengetahuan Perpajakan, Kesadaran Wajib Pajak, Sistem Administrasi Perpajakan Modern, Tax Amnesty dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Kasus pada KPP Pratama Surakarta). *Jurnal Akuntansi Dan Pajak*, 24(02), 1–8. <http://jurnal.stie-aas.ac.id/index.php/jap>.
- Supadi, Y. M., & Sudana, I. P. (2018). Pengaruh Kinerja Lingkungan dan Corporate Social Responsibility pada Perusahaan Sektor Pertambangan. *E-Jurnal Ekonomi dan Bisnis Universitas Udayana*, 7(4), 1165–1192. <https://doi.org/10.24843/eeb.2018.v07.i04.p09>.
- Sutisna, D., Nirwansyah, M., Ningrum, S. A., & Anwar, S. (2024). Studi Literatur Terkait Peranan Teori Agensi pada Konteks Berbagai Issue di Bidang Akuntansi. *Karimah Tauhid*, 3(4), 4802–4821.
- Syabilla, D., Wijayanti, A., & Fahria, R. (2021). Pengaruh Investasi Hijau dan Keragaman Dewan Direksi terhadap Pengungkapan Emisi Karbon. *KORELASI Konferensi Riset Nasional Ekonomi, Manajemen, dan Akuntansi*, 2(1), 1771–1186.
- Tahu, G. P. (2019). Pengaruh Kinerja Lingkungan dan Pengungkapan Lingkungan terhadap Kinerja Keuangan. *Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi*, 14(1), 31–40. <http://journal.unla.ac.id/index.php/jasa/article/view/532>.
- Tampubolon, E. G., & Siregar, D. A. (2019). Pengaruh Profitabilitas dan Ukuran Perusahaan

- terhadap Pengungkapan Tanggung Jawab Sosial Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *Jurnal Maneksi*, 8(2), 223–229. <https://doi.org/10.31959/jm.v8i2.393.g253>.
- Tonay, C., & Murwaningsari, E. (2022). Pengaruh Green Innovation dan Green Intellectual Capital terhadap Nilai Perusahaan dengan Ukuran Perusahaan Sebagai Moderasi. *Jurnal Bisnis Dan Akuntansi*, 24(2), 283–294.
- Utami, D. A. F., & Wijaya, A. L. (2023). Pengaruh Karakteristik Perusahaan dan Komite Audit terhadap Agresivitas Pajak. *SIMBA : Seminar Inovasi Manajemen, Bisnis, dan Akuntansi*, 5(September).
- Vacca, A., Iazzi, A., Vrontis, D., & Fait, M. (2020). The Role of Gender Diversity on Tax Aggressiveness and Corporate Social Responsibility: Evidence from Italian Listed Companies. *Sustainability (Switzerland)*, 12(5), 1–14. <https://doi.org/10.3390/su12052007>.
- Valentia, T., & Susanty, M. (2021). Faktor Faktor yang Memengaruhi Perilaku Wajib Pajak terhadap Tindakan Penggelapan Pajak. *E-JURNAL AKUNTANSI TSM*, 1(4), 335–348.
- Vu, T. M., & Yamada, H. (2024). Impacts of Capital Intensity on Family Formation and Gender Equality in Vietnam. *Economic Policy*, 0–33.
- Wang, W. (2022). Tax Equity, Green Innovation and Corporate Sustainable Development. *Frontiers in Environmental Science*, 10, 1–16. <https://doi.org/10.3389/fenvs.2022.1062179>.
- Wardani, D. K., Prabowo, A. A., & Wisang, M. N. (2022). Pengaruh Profitabilitas terhadap Agresivitas Pajak dengan Good Corporate Governance Sebagai Variabel Moderasi. *Jurnal Ilmiah Akuntansi*, 13(1), 67–75.
- Wenny, & Yohanes. (2021). Faktor yang Mempengaruhi Agresivitas Pajak pada Perusahaan Manufaktur BEI. *Jurnal Multiparadigma Akuntansi*, 1(3), 979–987.
- Wiranti, B. N. (2023). Analisis Penerapan Green Accounting dan Dampaknya terhadap Laba Usaha. *Jurnal Informatika Ekonomi Bisnis*, 5(3), 943–949. <https://doi.org/10.37034/infeb.v5i3.532>.
- Wulandari, S., Octaviani, R. M., Hardiyanti, W., & Fasya Fadhila. (2022). Determinasi Faktor yang Mempengaruhi Agresivitas Pajak pada Perusahaan Manufaktur di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Pajak*, 22(02), 1–12.
- Yahya, A., Agustin, E. G., & Nurastuti, P. (2022). Firm Size, Capital Intensity dan Inventory Intensity terhadap Agresivitas Pajak. *Jurnal Eksplorasi Akuntansi*, 4(3), 574–588. <https://doi.org/10.24036/jea.v4i3.615>.
- Zenuari, I., & Mranani, M. (2020). Pengaruh Corporate Social Responsibility, Ukuran Perusahaan, Leverage, Profitabilitas, dan Capital Intensity terhadap Agresivitas Pajak (Pada

Perusahaan Manufaktur yang terdaftar di BEI Periode 2015-2019). *Business and Economics Conference in Utilization of Modern Technology*, 187–206.

Zhou, C. (2020). How Does Capital Intensity Affect the Relationship Between Outward FDI and Productivity? Micro-evidence from Chinese Manufacturing Firms. *Emerging Markets Finance and Trade*, 57(14), 1–16. <https://doi.org/10.1080/1540496X.2020.1784138>.

Zulfikar, R. (2018). Estimation Model And Selection Method of Panel Data Regression: An Overview Of Common Effect, Fixed Effect, and Random Effect Model. *Jurnal Ilmiah Bidang Akuntansi*, 1–18. <https://doi.org/10.31227/osf.io/9qe2b>.

<https://www.bps.go.id/id/statistics-table/2/MTA3MCMY/realisasi-pendapatan-negara--milyar-rupiah-.html> (Diakses pada 24 Januari 2024)

<https://www.pajakku.com/read/5fbf28b52ef363407e21ea80/--wwwpajakkucom-read-5fbf28b52ef363407e21ea80---wwwpajakkucom-read-5fbf28b52ef363407e21ea80---wwwpajakkucom-read-5fbf28b52ef363407e21ea80---wwwpajakkucom-read-5fbf28b52ef363407e21ea80-Dampak-Penghindaran-Pajak-Indonesia-Diperkirakan-Rugi-Rp-687-Triliun> (Diakses pada 24 Januari 2024)

<https://nasional.kontan.co.id/news/tax-justice-laporkan-bentoel-lakukan-penghindaran-pajak-indonesia-rugi-rp-14-juta> (Diakses pada 24 Januari)

<https://www.kompas.id/baca/ekonomi/2023/07/23/kontribusi-setoran-pajak-dari-sektor-manufaktur-menurun> (Diakses pada 24 Januari)