

## DAFTAR PUSTAKA

- Abdullah, K., Jannah, M., Aiman, U., Hasda, S., Fadilla, Z., Taqwin, N., Masita, Ardiawan, K. N., & Sari, M. E. (2021). *Metodologi penelitian kuantitatif*.
- Anggraini, P., & Wahyudi, I. (2023). *Pengaruh Reputasi Perusahaan , Environmental , Social and Governance dan Kualitas Audit Terhadap Tax Avoidance Pengaruh reputasi perusahaan , environmental , social and governance dan kualitas audit terhadap tax avoidance*. May. <https://doi.org/10.32670/fairvalue.v5i2.2120>
- Arora, A., & Sharma, D. (2022). *Do Environmental , Social and Governance ( ESG ) Performance Scores Reduce the Cost of Debt ? Evidence from Indian firms Literature Review : 16(5), 4–18.*
- Bukusu, I. N., Suherman, & Kurnianti, D. (2022). *Pengaruh Utang terhadap Kinerja Perusahaan Dimoderasi oleh Kepemilikan Institusional*. 3(3), 809–822.
- Carolina, V., & Gunawan, Y. (2023). *Can ESG Performance Moderate The Effect of Tax Avoidance on Corporate Risk ? 63–71.*
- Chen, K. (2024). *The Impact of Corporate ESG Performance on the Cost of Debt Financing -- An Empirical Test Based on A-Share Listed Firms*. 39, 993–1005.
- Dalimah, & Wulandari, R. (2024). *The Effect of Profitability, Company Value, and Environmental Social and Governance (Esg) on Tax Avoidance (Empirical Study on Infrastructure Companies on the Indonesia Stock Exchange in 2016-2022)*. 3(9), 3861–3876.
- Detikcom, T. (2024). Memahami Kasus Korupsi Timah yang Timbulkan Kerugian Lingkungan Rp 271 T. *Detiknews*.
- Duong, T., & Huang, Y.-C. (2022). *The Mediation Effects Of Tax Avoidance Between Esg And Cost Of Debt , Firm Value : Evidence From ASEAN Listed Corporations*. 10, 201–232.
- Eliwa, Y., Aboud, A., & Saleh, A. (2019). Critical Perspectives on Accounting ESG practices and the cost of debt: Evidence from EU countries. *Critical Perspectives on Accounting*, xxxx, 102097. <https://doi.org/10.1016/j.cpa.2019.102097>
- Ersoy, E., Swiecka, B., Grima, S., & Özen, E. (2022). *The Impact of ESG Scores on Bank Market Value ? Evidence from the U . S . Banking Industry*. 1–14.
- Firdausy, R. C., & Sari, R. P. (2022). *Pengaruh Akuntabilitas , Pengendalian Internal , dan Ketaatan Aturan Akuntansi terhadap Kecenderungan Kecurangan Akuntansi ( Studi Kasus pada Pemerintah Daerah Kabupaten*

- Gresik ). 6(September), 541–546. https://doi.org/10.33087/ekonomis.v6i2.609*
- Firmansyah, A., Fauzi, I., Rizal, M., Geno, P., Prakosa, D. K., & Purwaka, J. (2023). *The Moderating Role Of Sustainability Disclosure In The Association Between Tax Avoidance And Cost Of Debt.* 3(4), 359–370.
- Fitria, G. N., Handayani, R., Subiyanto, B., & Molina. (2020). *The Influence of Tax Avoidance on Cost of Debt with Managerial Opportunism as Variable Moderating.* 9414, 170–175. https://doi.org/10.36348/sjef.2020.v04i05.002
- Fitriyani, E. (2024). Arus Kas Bermasalah, Rasio Utang PT Timah Melonjak di 2023. *Kumparan Bisnis.* <https://kumparan.com/kumparanbisnis/arus-kas-bermasalah-rasio-utang-pt-timah-melonjak-di-2023-22TCavQO4Hx/full>
- Habibie, S. A. M., & Sari, R. P. (2023). *Sinergi Lima Bintang Guna Kebangkitan Ekonomi Bangsa Melalui Sustainability Industri Kecil Menengah Di Era Society.* 7(April), 1342–1352.
- Halisyah, D. N., & Nurhayati, N. (2023). Pengaruh Tingkat Profitabilitas dan Ukuran Perusahaan terhadap Penghindaran Pajak. *Bandung Conference Series: Accountancy,* 3(1), 1–13. https://doi.org/10.29313/bcsa.v3i1.6548
- Hutabarat, P. D. C., & Firmansyah, A. (2022). *Are Sustainability Disclosure And Tax Avoidance Associated With The Cost Of Debt ?* 14(2), 281–294.
- Janah, & Purwanto. (2024). *Pengaruh Environmental , Social , Governance Dan Profitabilitas Terhadap Cost Of Debt Serta Cost Of Capital Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia.* 13, 1–15.
- Kordsachia, O. (2021). A risk management perspective on CSR and the marginal cost of debt : empirical evidence from Europe. In *Review of Managerial Science.* Springer Berlin Heidelberg. <https://doi.org/10.1007/s11846-020-00392-2>
- Lely, N. K., Merkusiwati, A., Ngurah, I. G., Suaryana, A., Putu, N., Ulianti, L., Kusuma, C., Erik, A., & Putra, W. (2024). *Faktor-Faktor Yang Mempengaruhi Cost Of Debt Perusahaan.* 13(1).
- Li, W., Hu, H., & Hong, Z. (2023). *Do Green Finance Policies Decrease the Cost of Debt - Evidence from the ESG Ratings of Chinese Listed Enterprises.*
- Maulana, H. R., Oktaviani, Y., Novida, I., & Rizfalefriadi, A. (2023). *Jurnal maneksi vol 12, no. 1, maret 2023.* 12(1), 43–49.
- Minggu, A. M., Aboladaka, J., & Neonufa, G. F. (2023). *Environmental , Social dan Governance ( ESG ) dan Kinerja Keuangan Perusahaan Publik di Indonesia.* 7(April), 1186–1195.

- Nurhalizah, S., Kholijah, G., & Jambi, U. (2023). *Analisis Structural Equation Modeling Partial Least Square pada*. 6(2), 125–135.
- Pangestu et al. (2023). *Pengungkapan CSR , Ukuran Perusahaan , Leverage dan Pengaruhnya Terhadap Profitabilitas Perusahaan Basic Materials BEI 2019 - 2021. November*, 771–778.
- Pramesti, A. S., & Afandi, A. (2024). *The Influence Of Tax Avoidance, Tax Risk, And Institutional Ownership On The Cost Of Debt In Energy Sector Companies*. 23–34.
- Pratiwi, R. D., & Darmawati, D. (2024). *Pembangunan Berkelanjutan Berpengaruh Terhadap Biaya Utang Pada Sektor Energi : Dimoderasi Komisaris Independen*. 4(2), 441–450.
- Priadana, S., & Sunarsi, D. (2021). *Metode Penelitian Kuantitatif*.
- Rachman, A., Yoachanan, Samanlangi, A. I., & Purnomo, H. (2024). *Metode penelitian kuantitatif, kualitatif dan r&d* (Issue January).
- Rahayu, K., Padjajaran, U., & Kelola, T. (2024). *Pengaruh Pengungkapan Environment , Social , Governance Terhadap Kinerja Perusahaan Sektor Perbankan Abstrak Pengaruh Pengungkapan Environment , Social , Governance e-ISSN: 2809-8862 Terhadap Kinerja Perusahaan Sektor Perbankan*. 14(8), 1031–1042.
- Rahmadani, D., & Asalam, A. G. (2023). Pengaruh Corporate Social Responsibility Disclosure dan Kualitas Audit Terhadap Tax Avoidance. *Jurnal Ilmiah Ekonomi Dan Bisnis*, 11(1), 383–390.
- Ramadani, M. S., & Sari, R. P. (2023). *Pengaruh Profitabilitas Terhadap Nilai Perusahaan Dimediasi Corporate Social Responsibility Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia*. 7, 2289–2299.
- Ringle, C. M., & Sarstedt, M. (n.d.). *Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R*.
- Rustiana, S. H., Maryati, & Dyarini. (2022). *Analisis Laporan Keuangan*.
- Sadjianto, A., Ringoman, J. A., & Angela, L. (2024). *The Effects of Earning Management and Environmental , Social , Governance ( ESG ) on Tax Avoidance with Leverage as A Moderating Variable*. 3(1), 63–74.
- Safitri, K. (2024). ESG Bakal Wajib dalam 2-3 Tahun Lagi, Korporasi Harus Siap Lebih Awal. *Kompas.Com*. <https://money.kompas.com/read/2024/08/21/214300926/esg-bakal-wajib-dalam-2-3-tahun-lagi-korporasi-harus-siap-lebih-awal>

- Salim. (2022). *Corporate Social Performance on Cost of Equity, Cost of Debt with Institutional Ownership, and Bank Dependency as Moderating Variables*. 5(2), 1087–1104.
- Sari, E. L., Widyastuti, T., Maidani, & Sari, P. N. (2024). *Pengaruh Environmental Performance dan Corporate Social Responsibility Terhadap Kinerja Keuangan pada Perusahaan Energi yang Terdaftar di Bursa Efek Indonesia*. 3(2), 1041–1053.
- Saw. (2024). Masuk Pusaran Korupsi Timah Harga Saham TINS Terus Meroket, Kok Bisa? *Cnbcindonesia*. <https://www.cnbcindonesia.com/research/20240402150044-128-527552/masuk-pusaran-korupsi-timah-harga-saham-tins-terus-meroket-kok-bisa>
- Serino, L., & Campanella, F. (2024). *ESG Practices and the Cost of Debt : Evidence from Italian SMEs*. 14(3), 51–61. <https://doi.org/10.6007/IJARAFMS/v14-i3/21849>
- Setianto, R. H., Sipayung, R. S., & Azman-Saini, W. N. . (2022). *Working capital financing and corporate profitability in the ASEAN region : The role of financial development*. 10(1).
- Setiawan, D., Eko, P., & Utomo, P. (2024). *Analisis Sistem E-Dimas Universitas Jambi dengan Pendekatan HOT-FIT Model*. 01. <https://doi.org/10.21456/vol14iss1pp77-87>
- Setyawan, S. (2021). Corporate Social Responsibility (CSR) Dan Good Corporate Governance (GCG) : Pengaruh Terhadap Tax Avoidance. *Jurnal Akademi Akuntansi*, 4(2), 152–161. <https://doi.org/10.22219/jaa.v4i2.17992>
- Shafanur, G. N., & Ratnasari, M. (2023). *The Effect of CSR and ESG Disclosure on Tax Avoidance with Financial Performance as a Moderation* (Vol. 2023, Issue Icech). Atlantis Press International BV. <https://doi.org/10.2991/978-94-6463-348-1>
- Siwela, W., & Ngwakwe, C. C. (2024). *Effect of Corporate Environmental Performance on Banks ' Loan Pricing*. 14(3), 178–191.
- Sugiyono. (2022). *Metode Penelitian Kuantitatif* (3rd ed.).
- Surbakti, L. P., & Sari, R. P. (2024). *Gender Diversity and Sustainability Companies Listed on the IDX Performance of*. 8(2), 300–310.
- Ustadza, A. I., & Firmansyah, A. (2023). *Are Tax Avoidance and Earnings Management Link to Cost of Debt ? July*. <https://doi.org/10.33603/jka.v7i1.7192>

- Version, A. (2014). *The effects of corporate social performance on the cost of corporate debt and credit ratings*. <https://doi.org/10.1111/fire.12025/abstract>
- Wu, W. (2023). *Corporate ESG Performance and Cost of Debt Capital*. 9, 7–19.
- Yani, P., & Indriani, P. (2023). Pengaruh Good Corporate Governance Terhadap Biaya Hutang. *Jurnal Ekonomi & Ekonomi Syariah*, 6(1), 771–781.
- Yanni, E. a. (2024). *Pengaruh Pengungkapan Corporate Social Responsibility dan Kualitas Audit terhadap Biaya Utang Pendahuluan*. 7(2), 178–188. <https://doi.org/10.32662/gaj.v7i2.3338>
- Yoon, B., Lee, J., & Cho, J.-H. (2021). *The Effect of ESG Performance on Tax Avoidance — Evidence from Korea*. 1–16.
- Zafira, A., & Taqi, M. (2024). *The Influence of the Cost of Debt on Tax Avoidance with Managerial Opportunism and Company Size as Moderation Variables*. 3(1).