

DAFTAR PUSTAKA

- Annida, L., & Firmansyah, A. (2022). Environmental Uncertainty, Debt Policy, Tax Avoidance: Does Managerial Ability Matter? *Riset*, 4(2), 054–071. <https://doi.org/10.37641/riset.v4i2.162>
- ASEAN Capital Markets Forum. (2024). *ASEAN Corporate Governance Scorecard*.
- Basuki, A. T. (2021). *Analisis Data Panel dalam Penelitian Ekonomi dan Bisnis (Dilengkapi dengan Penggunaan Eviews)* (A. R. Baskara, Ed.; Vol. 1). Media Sains Indonesia.
- Chambers, R., Kokic, P., Smith, P., & Cruddas, M. (2000). Winsorization for Identifying and Treating Outliers in Business Surveys. *Proceedings of the Second International Conference on Establishment Surveys (ICES II)*.
- Choi, J., & Park, H. (2022). Tax Avoidance, Tax Risk, and Corporate Governance: Evidence from Korea. *Sustainability*, 14(1), 1–16. <https://doi.org/10.3390/su14010469>
- Curry, K., & Fikri, I. Z. (2023). Determinan Financial Distress, Thin Capitalization, Karakteristik Eksekutif, Dan Multinationality Terhadap Praktik Tax Avoidance Pada Perusahaan Properti Dan Real Estate. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 18(1), 1–8. <https://doi.org/10.25105/jipak.v18i1.12396>
- Dang, V. C., & Nguyen, Q. K. (2022). Audit committee characteristics and tax avoidance: Evidence from an emerging economy. *Cogent Economics & Finance*, 10(1), 1–15. <https://doi.org/10.1080/23322039.2021.2023263>
- Direktorat Jenderal Industri Kecil. (2024, December 16). *Kemenperin Mitirkan IKM Pangan dan Industri Besar melalui Business Matching*. Direktorat Jenderal Industri Kecil, Menengah, Dan Aneka Kementrian Perindustrian.
- Direktorat Jendral Pajak. (2021). *Laporan Kinerja Direktorat Jenderal Pajak Tahun 2020*. <http://www.pajak.go.id/id/laporan-kinerja-tahun-2020>
- Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behavior. *The Pacific Sociological Review*, 18(1), 122–136.
- Drake, K. D., Lusch, S. J., & Stekelberg, J. (2019). Does Tax Risk Affect Investor Valuation of Tax Avoidance? *Journal of Accounting, Auditing & Finance*, 34(1), 151–176. <https://doi.org/10.1177/0148558X17692674>
- Ernawati, & Indriyanto, E. (2024). Tax Avoidance : Faktor Profitabilitas, Leverage, Dan Capital Intensity. *Management Studies and Entrepreneurship Journal*, 5(2), 5090–5105.

- Fasiska, D., Safitri, Y., & Meyla, D. N. (2023). Pengaruh Profitabilitas, Ukuran dan Umur Perusahaan Terhadap Tax Avoidance Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2019. *Ekasakti Pareso Jurnal Akuntansi*, 1(2).
- Febrianti, N. W., & Nurdin, F. (2022). Factors Influencing Earnings Management : an Empirical Study on the Indonesian Stock Exchange. *Jurnal Riset Akuntansi Terpadu*, 15(1), 60–74. <https://doi.org/10.35448/jrat.v15i1.14438>
- Friends of The Earth United States, Wahana Lingkungan Hidup Indonesia, & Friends of The Earth Netherlands. (2024). *Memupuk Konflik: Cara Astra Agro Lestari, berbagai Merek, dan Lembaga Keuangan Besar Memanfaatkan Kesenjangan Tata Kelola di Indonesia*.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan program IBM SPSS 26* (10th ed.). Badan Penerbit Universitas Diponegoro.
- Gultom, J. (2021). Pengaruh Profitabilitas, Leverage, dan Likuiditas terhadap Tax Avoidance. *JABI (Jurnal Akuntansi Berkelanjutan Indonesia)*, 4(2), 239–253. <https://doi.org/10.32493/JABI.v4i2.y2021.p239-253>
- Gunawan, A. (2022). Peranan Good Corporate Governance Dalam Meminimalisir Praktik Penghindaran Pajak Pada Perusahaan Go Publik. *Owner*, 6(1), 379–385. <https://doi.org/10.33395/owner.v6i1.618>
- Hadi, H. K. (2022). Pengaruh Dinamisme Lingkungan Dan Ketidakpastian Lingkungan Terhadap Kinerja Umkm Di Kota Mojokerto. *Jurnal Ilmu Manajemen*, 902–910. <https://doi.org/10.26740/jim.v10n3.p902-910>
- Herman, K., Nurmawati, B., Iryani, D., & Suhariyanto, D. (2023). Tindak pidana perpajakan yang merugikan keuangan negara atas penyalahgunaan transfer pricing untuk penghindaran pajak. *JPPI (Jurnal Penelitian Pendidikan Indonesia)*, 9(3), 1523–1523. <https://doi.org/10.29210/020232796>
- Hilmi, M. F., Amalia, S. N., Amry, Z., & Setiawati, S. (2022). Pengaruh Dewan Komisaris Independen, Komite Audit, Leverage dan Intensitas Modal Terhadap Penghindaran Pajak Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017. *Owner*, 6(4), 3533–3540. <https://doi.org/10.33395/owner.v6i4.1178>
- Huang, H., Sun, L., & Zhang, J. (2017). Environmental Uncertainty and Tax Avoidance. In *Accounting, Organizations and Society* (Vol. 34, Issue 2, pp. 83–124). <https://doi.org/10.1108/S1058-749720170000024002>
- Hutchens, M., & Rego, S. O. (2015). Does Greater Tax Risk Lead to Increased Firm Risk? *SSRN Electronic Journal*, 1–52. <https://doi.org/10.2139/ssrn.2186564>

- Indi, N. F., Widyaningsih, A., & Heryana, T. (2022). Pengaruh Opini Auditor, Komite Audit, Serta Dewan Komisaris Independen Dalam Mempengaruhi Audit Report Lag. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 7(2), 265–176. <https://doi.org/10.38043/jiab.v7i2.3837>
- Indonesia Stock Exchange. (2021). *IDX Yearly Statistics 2021*. Indonesia Stock Exchange.
- Januardi, J., Trisnawati, E., & Firmansyah, A. (2022). Tax risk, environmental uncertainty, and tax avoidance: Does financial distress matter? *Keberlanjutan : Jurnal Manajemen Dan Jurnal Akuntansi*, 7(2), 140–155. <https://doi.org/http://dx.doi.org/10.32493/keberlanjutan.v7i2.y2022.p140-155>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Kementerian Perindustrian Republik Indonesia. (2022, July 5). *Kontribusi Industri Makanan dan Minuman Tembus 37,77 Persen*. Kementerian Perindustrian Republik Indonesia.
- Kusufiyah, Y. V., & Anggraini, D. (2023). Penghindaran Pajak Perusahaan Makanan dan Minuman Yang Terdaftar Di Bei Sebelum dan Selama Pandemi Covid-19. *Jurnal Ekonomi Dan Bisnis Dharma Andalas*, 25(1), 11–21. <https://doi.org/10.47233/jebd.v25i1.662>
- Lahay, S. (2024). *Laporan Terbaru Ungkap Dugaan Pelanggaran di Perusahaan Sawit Astra*. <https://www.mongabay.co.id/2024/06/28/laporan-terbaru-ungkap-dugaan-pelanggaran-di-perusahaan-sawit-astra/>
- Mangoting, Y., Yuliana, O. Y., Effendy, J., Hariono, L., & Lians, V. M. (2021). The Effect of Tax Risk on Tax Avoidance. *Jurnal Keuangan Dan Perbankan*, 25(3), 570–584. <https://doi.org/10.26905/jkdp.v25i3.5629>
- Meyer, J. W., & Rowan, B. (1977). Institutionalized Organizations: Formal Structure as Myth and Ceremony. *The American Journal of Sociology*, 83(2), 340–363.
- Neuman, S. S., Omer, T. C., & Schmidt, A. P. (2020). Assessing Tax Risk: Practitioner Perspectives. *Contemporary Accounting Research*, 37(3), 1788–1827. <https://doi.org/10.1111/1911-3846.12556>
- Otley, D. T. (1980). The contingency theory of management accounting: Achievement and prognosis. *Accounting, Organizations and Society*, 5(4), 413–428. [https://doi.org/10.1016/0361-3682\(80\)90040-9](https://doi.org/10.1016/0361-3682(80)90040-9)
- Pamungkas, F. J., & Fachrurrozie. (2021). The Effect of the Board of Commissioners, Audit Committee, Company Size on Tax Avoidance with

- Leverage as an Intervening Variable. *Accounting Analysis Journal*, 10(3), 173–182. <https://doi.org/https://doi.org/10.15294/aaj.v10i3.51438>
- Peraturan Otoritas Jasa Keuangan, Pub. L. No. 33, Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik 1 (2014).
- Pötscher, B. M., & Preinerstorfer, D. (2025). VALID HETEROSKEDASTICITY ROBUST TESTING. *Econometric Theory*, 41(2), 249–301. <https://doi.org/10.1017/S0266466623000269>
- Pratomo, D., & Rana, R. A. (2021). Pengaruh Kepemilikan Institusional, Komisaris Independen Dan Komite Audit Terhadap Penghindaran Pajak. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 8(1), 91–103. <https://doi.org/10.30656/jak.v8i1.2487>
- Pudjianti, F. N., & Ghozali, I. (2021). Pengaruh Karakteristik Komite Audit Terhadap Pengungkapan Csr Dengan Keberadaan Manajemen Risiko Sebagai Variabel Intervening. *Diponegoro Journal of Accounting*, 10(1), 1–13.
- Purnomo, H., & Eriandani, R. (2023). The Effect of Enviromental Uncertainty and Tax Avoidance: The Role Managerial Ability. *Riset Akuntansi Dan Keuangan Indonesia*, 8(1), 1–11. <https://doi.org/10.23917/reaksi.v8i1.21349>
- Sari, A. N. (2022, October 31). *Kondisi Industri Pengolahan Makanan dan Minuman di Indonesia*. Kementerian Keuangan Direktorat Jenderal Kekayaan Negara.
- Sidik, M. N. (2023). Pengaruh Tingkat Utang dan Profitabilitas Terhadap Penghindaran Pajak Pada Perusahaan Manufaktur Sektor Aneka Industri yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2021. *Docoral Dissertation, Fakultas Ekonomi Dan Bisnis Universitas Pakuan*, 1–92.
- Sihombing, A. B. H., Gunawan, K. N., & Yasmine, R. F. (2023). Analisis Dinamika Uang Elektronik dan Inflasi Regional: Studi Kasus Wilayah Sumatera dengan Model Data Panel Dinamis. *Sumatranomics*.
- Sugiyono. (2022). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (Sutopo, Ed.; 2nd ed., Vol. 4). ALFABETA.
- Sulaiman, N., & Yusuf, H. (2024). Strategi Penanggulangan Tindak Pidana Perpajakan Di Indonesia: Studi Tentang Penghindaran Dan Penggelapan Pajak. *JIIIC: Jurnal Intelek Insan Cendikia*, 1(9), 5124–5139.
- Susilawati, I., Kustiawan, M., & Prawira, I. F. A. (2022). Risiko Pajak dan Penghindaran Pajak Berdampak Pada Kebangkrutan Perusahaan : Tinjauan Sistematis. *Jurnal Pendidikan Akuntansi (JPak)*, 10(1), 44–49. <https://doi.org/10.26740/jpak.v10n1.p44-49>

- Tambunan, R. C. A. A., Trisnaningsih, S., & Widodo, C. (2023). Pengaruh Kesadaran Wajib Pajak, Kepemilikan Nomor Pokok Wajib Pajak, dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Al-Kharaj : Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 5(5), 2716–2729. <https://doi.org/10.47467/alkharaj.v5i5.4269>
- Tax Justice Network. (2020). *The State of Tax Justice 2020: Tax Justice in the time of COVID-19*.
- Utami, D. B., & Bandi. (2024). The influence of independent board of commisioners, audit committeee, and managerial ownership on tax avoidance (empirical study of health companies at idx 2016-2021). *Berkala Akuntansi Dan Keuangan Indonesia*, 9(2), 308–327. <https://doi.org/10.20473/baki.v9i2.52405>
- Vaz, M. A. B., Pacheco, P. S., Seidel, E. J., & Ansuji, A. P. (2017). Classification of the coefficient of variation to variables in beef cattle experiments. *Ciência Rural*, 47(11). <https://doi.org/10.1590/0103-8478cr20160946>
- White, H. (1980). A Heteroskedasticity-Consistent Covariance Matrix Estimator and a Direct Test for Heteroskedasticity. *Econometrica*, 48(4), 817. <https://doi.org/10.2307/1912934>
- Widodo, T. T., & Firmansyah, A. (2021). Does Investors Respond to Tax Avoidance and Tax Risk? Stewardship Perspective. *Jurnal Bina Ekonomi*, 25(1), 23–40.
- Yuliyanti, A., & Cahyonowati, N. (2023). Pengaruh Dewan Direksi, Dewan Komisaris, Komisaris Independen, Komite Audit, Kepemilikan Manajerial, Dan Kepemilikan Institusional Terhadap Kinerja Keuangan. *Diponegoro Journal of Accounting*, 12(3), 1–14.