

THE EFFECTS OF GREEN ACCOUNTING AND TAX AGGRESSIVENESS ON CSR DISCLOSURE AMONG MINING COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE (BEI) FROM 2019 TO 2023

Ariska Amelia Dalimunthe^{1*}, Devi Astriani², Septiana Rahayu³

^{1,2,3}Universitas Buana Perjuangan Karawang, Indonesia

*Correspondence email: ak21.ariskadalimunthe@mhs.ubpkarawang.ac.id

ABSTRACT

The study aims to examine how green accounting (GA) and tax aggressiveness (TA) impact the CSR disclosures of mining companies listed on the IDX from 2019 to 2023. Using secondary data obtained from sustainability reports and annual reports, along with a quantitative research design, this study employed a purposive sampling method to identify a sample of 34 companies. Using the SmartPLS application with the PLS-SEM method to analyze the data, the results of this study show that GA has a positive impact on CSR disclosure, indicating that companies that manage and report environmental costs well tend to implement CSR more transparently and comprehensively. In contrast, tax aggressiveness does not have a significant impact on CSR disclosure, indicating that tax practices do not play a significant role in determining the extent of CSR disclosure. The study results indicate that CSR disclosure in mining companies is more influenced by a commitment to environmental aspects than by tax management strategies. The conclusion of this study shows that GA plays an important role in promoting CSR disclosure, whereas tax aggressiveness does not have a significant influence. The implications of this study are that it is expected to help business organizations improve the quality of their environmental reports and to inspire future researchers to conduct further research by incorporating additional variables and broadening the scope of their studies.

Keywords: Green Accounting, Tax Aggressiveness, CSR

1. INTRODUCTION

In today's modern industrial landscape, production and distribution activities can quickly meet the diverse needs of society. This has led to the emergence of a wide variety of companies that provide for people's every need, thereby fostering intense business competition-both in domestic and international markets-which requires companies to continuously engage in production and supply the market's needs (Melawati & Rahmawati, 2022). The business world is evolving along with the number of tasks companies must fulfill. However, most

businesspeople still focus solely on profit, without regard for social and environmental factors (Cyhintia & Sofyan, 2023).

The growing number of businesses being established in Indonesia indicates that the economy is expanding; in a developing society, the primary focus is often on ways to improve services and production in companies' economic activities so that they are not isolated from the surrounding community. Companies are expected to conduct their business in a way that not only maximizes profitability but also supports their operations (Tisna et al., 2020).

Businesses can improve their environmental performance through the use of green accounting, which is one of the components that influence CSR; by managing and preserving environmental assets in accordance with government regulations, companies can improve their financial performance (Damayanti & Astuti, 2022). Not only that, but green accounting benefits investors and prospective investors because companies take into account the impact of their operations as well as the profits they generate (Damayanti & Astuti, 2022). Not only that, but green accounting benefits investors and prospective investors because companies take into account the impact of their operations as well as the profits they generate (Saifuddin & Wiyono, 2023).

Table 1. The GA Phenomenon, Tax Aggressiveness, and CSR Disclosure

Company Code	Years	Green Accounting (X1)	Tax Aggressiveness (X2)	CSR Disclosure (Y)
DSSA	2019	0,07	0,24	0,82
	2020	0,04	9,69	0,78
	2021	0,02	0,30	0,74
	2022	0,00	0,19	0,98
	2023	0,01	1,74	1,00

Source : DSSA Annual and Sustainability Reports (2019–2023)

Based on Table 1, the GA value (X1) is derived from environmental costs; Tax Aggressiveness (X2) is measured using the Effective Tax Rate (ETR), which compares the tax burden on income to pre-tax profit; and the Corporate Social Responsibility Disclosure Index aims to measure a company's CSR based on the number of items disclosed by the company. The higher the GA value and tax aggressiveness, the greater the tax compliance, indicating that business actors possess TJS and a commitment to the environment, thereby promoting broader CSR to maintain the company's legitimacy in the eyes of the public. However, among DSSA companies for the 2019–2023 period, an inconsistency was found: very low green accounting values in 2022 (0.00) and 2023 (0.01) were paradoxically accompanied by high levels of CSR disclosure 0.98 and 1.00, respectively. Additionally, fluctuating ETR values such as 9.69 in 2020 and 1.74 in 2023 do not align with the stability of CSR disclosure, indicating that CSR disclosure is not entirely driven by environmental factors and tax compliance but rather serves as a corporate strategy to maintain legitimacy.

Companies must comply with the tax regulations of the countries where they operate, and tax aggressiveness is another factor that influences CSR (Fajariati, 2021). A company is

considered successful if it is able to meet public expectations and leave a positive impression, one way being through the disclosure and implementation of corporate social responsibility (CSR) activities. Companies that engage in tax aggressiveness tend to reduce costs by minimizing their tax liabilities, so they disclose CSR more extensively than companies that do not engage in tax aggressiveness. Meanwhile, larger companies tend to use their assets to expand their businesses, resulting in relatively lower levels of CSR implementation and disclosure in their annual reports (Sasmita et al., 2025).

CSR, or Corporate Social Responsibility, can be defined as a business model that promotes responsible business practices toward the environment and stakeholders. In carrying out their operations, businesses undeniably have the potential to engage in various activities that pose risks to the environment and natural conditions. Therefore, implementing CSR serves as a means for companies to manage and mitigate the adverse effects resulting from these operational activities. Through CSR, it is hoped that companies will be able to achieve harmony and balance with nature in order to support sustainability and maintain the integrity of ecosystems (Purwanto et al., 2022).

Several previous studies have examined the impact of green accounting and tax aggressiveness on CSR disclosure. However, the results obtained have been inconsistent, so further research is still needed, such as the study conducted (Purwaatmojo & Ratmono, 2024). states that green accounting has a positive impact on CSR disclosure because GA serves as a method for measuring and reporting the impact of business operations on the environment, such as the use of natural resources and other impacts.

Unlike in the study Hanna et al (2023), Tax aggressiveness has a negative effect on CSR disclosure because a low ETR aligns with stakeholder expectations and legitimacy; companies with low levels of CSR that do not fully comply with GRI standards cannot use tax aggressiveness as a factor to enhance their CSR disclosure. Therefore, this study aims to address the limitations of previous research by focusing on green accounting and tax aggressiveness in relation to CSR disclosure among mining companies listed on the Indonesia Stock Exchange (BEI) from 2019 to 2023, and to provide updated and specific empirical evidence relevant to these mining companies.

2. LITERATURE REVIEW

Theories of Legitimacy

Legitimacy is a measure to ensure that the company's performance is well-received and supported by the public. CSR (Corporate Social Responsibility) activities including social and environmental responsibility and cost disclosure practices must be carried out to the fullest extent possible. Legitimacy is a measure to ensure that the company's performance is well-received and supported by the public. CSR (Corporate Social Responsibility) activities including social and environmental responsibility and cost disclosure practices must be carried out to the fullest extent possible (Dewi & Muslim, 2022).

According to the theory of legitimacy derived from the social contract, companies must be able to foster a mindset and belief that their operations can benefit society by convincing the public that their actions and performance are aligned with and consistent with societal goals (Aruan et al., 2021). In green accounting, the establishment of environmental cost disclosure as one of the company's objectives in fulfilling its social contract with the public and business stakeholders serves as a demonstration of its concern for the environmental impacts resulting from its operational activities, thereby strengthening the company's commitment to disclosing CSR information to the public as a means of gaining public trust.

Green Accounting

Green accounting is a systematic approach adopted by businesses of all sizes to meet corporate needs, emphasizing management commitment and the involvement of all organizational functions in its implementation, and aiming to integrate environmental costs by recognizing the direct effects of business operations on the social, ecological, and non-social environments based on the concept of externalities (Santika et al., 2023).

Tax aggressiveness

Tax aggressiveness refers to practices employed by businesses to minimize their tax burden by exploiting legal loopholes; while intended to reduce tax liabilities, these practices carry the potential risk of violating tax regulations and may negatively impact a business's reputation and value in the long term (Mutmainah et al., 2024). The ETR selected in this study to measure tax aggressiveness calculates the percentage of income tax liability paid by businesses relative to their total pre-tax profit (Hanna et al., 2023), Here is the ETR formula:

$$ETR = \frac{\text{Income Tax Expense}}{\text{Earning before Tax}}$$

Corporate Social Responsibility (CSR)

CSR is the responsibility to be transparent and ethical regarding the impact of one's actions and decisions on society and the environment, and to support sustainable development (Susanto, 2022). According to Government Regulation No. 47 of 2012 on Social and Environmental Responsibility of Limited Liability Companies, those who work with natural resources must be socially and environmentally responsible. The company is committed to fulfilling its obligations and raising public awareness (Widya et al., 2025). In this study, CSR was measured using the CSRDI (Corporate Social Responsibility Disclosure Index), which is based on 50 indicators from the GRI (Global Reporting Initiative), as follows:

$$CSRI = \frac{\sum X_i}{N_j}$$

Information :

CSRI = Forms of Corporate Social Responsibility

N_j = CSR Indicator Scores Used by Businesses

X_{ij} = Item values from business operators

A problem-solving concept that has been discovered or formulated can be referred to as a framework Sugiarto (2022:46). Therefore, Green Accounting, through environmental costs which reflect the amount of expenditure incurred by businesses to monitor the environmental impact of their operational activities indicates that the higher the environmental costs, the greater the company's attention to environmental aspects. Tax aggressiveness is measured using the ETR (Effective Tax Rate), which is the ratio of pre-tax profit to income tax expense. A lower ETR indicates a higher level of tax aggressiveness, whereas a higher ETR reflects a company's compliance with tax regulations. Meanwhile, CSR, as measured by the CSRD based on the Global Reporting Initiative (GRI), reflects the extent to which businesses disclose information regarding their environmental and social responsibilities in their annual reports and sustainability reports. The conceptual framework of this study is as follows

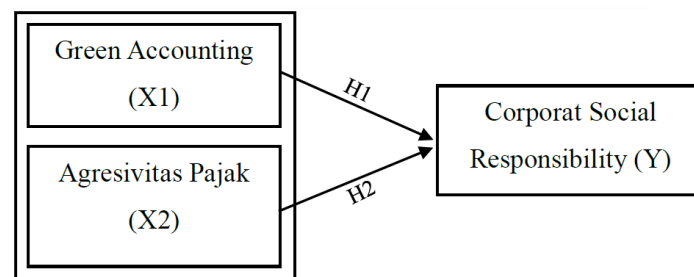


Figure 1. Framework

Source : DSSA Annual and Sustainability Reports (2019–2023)

The Impact of Green Accounting on CSR Disclosure

Through GA, or green accounting, companies demonstrate their commitment to integrating environmental elements in order to more broadly communicate their CSR efforts. In the study TP & Yuliandhari (2024), and Fatika et al (2024) that the positive impact of green accounting (GA) can highlight the importance of incorporating environmental considerations into business strategies, which can also drive positive environmental impacts. This is consistent with legitimacy theory, which holds that green accounting plays an active role as a tool for companies to demonstrate their environmental concern and responsibility in order to gain legitimacy and drive the company forward through broad CSR initiatives, while also increasing transparency and efforts to maintain alignment between the company and prevailing social and environmental values.

Various studies have been conducted (Azzahra et al., 2022) GA has no impact on CSR because businesses are reluctant to disclose the costs of their environmental activities as part of CSR in their annual reports or in their non-financial CaLK reports (notes to the financial statements). This is inconsistent with the principle of legitimacy, under which companies should disclose their social and environmental activities to gain legitimacy and public trust.

H₁ : Green accounting influences CSR disclosure

The literature review contains a systematic review on previous research that are relevant to the topic. This section contains the strengths and weaknesses of previous research which can be used as an argument that this research is carried out to improve or develop previous research.

This section also contains the theoretical basis in the form of a summary of theories from the literature that support the research, as well as an explanation of the basic concepts and principles needed for problem solving. The theoretical basis is in the form of qualitative descriptions, mathematical models, or tools that are directly related to the problems studied. The sources referred to in this section must be included in the sentences/statements referred to and in the references. This section may include theoretical framework and/or hypothesis development.

The Effect of Tax Aggressiveness on CSR Disclosure

Through GA, or green accounting, companies demonstrate their commitment to integrating environmental elements. The government's role in CSR disclosure can encourage companies to fulfill their tax obligations; however, there are still companies that engage in tax aggressiveness, reflecting low compliance levels that can affect CSR disclosure. Researchers who have indicated that tax aggressiveness influences CSR include, such as Purwanto et al., (2022). Tax aggressiveness has an impact on corporate social responsibility because businesses that engage in tax aggressiveness tend to implement CSR programs with the aim of enhancing their reputation in the eyes of the public. This is consistent with the concept of legitimacy, whereby businesses strive to maintain and gain social legitimacy by aligning their activities and disclosures with prevailing societal values, norms, and needs.

Different studies Hanna et al (2023), Tax aggressiveness has a negative impact on CSR because, while there are indications of tax aggressiveness in companies' annual reports, the public does not know which companies engage in tax aggressiveness. This is inconsistent with the principle of legitimacy because it suggests that companies do not face pressure from the public to maintain legitimacy; consequently, companies tend not to increase their CSR disclosures as a means of gaining social legitimacy.

H₂ : Tax aggressiveness affects CSR disclosure

3. METHODS

Quantitative methods and a descriptive approach were applied in this study to identify the relationship between the independent variables GA and Tax Aggressiveness and the dependent variable (CSR). This study utilized secondary data from annual reports and sustainability reports listed on the Indonesia Stock Exchange (IDX); therefore, the study population consists of mining companies listed on the IDX from 2019 to 2023, and the sample was selected using purposive sampling. The sample criteria used in this study include:

Table 2. Kriteria Sample

No	Sample Criteria	Size
1.	The number of mining companies listed on the Indonesia Stock Exchange (IDX) during the 2019–2023 period	48
2.	Perusahaan pertambangan yang terdaftar di BEI yang tidak mempublikasikan beban pajak penghasilan tahun 2019-2023	-5
3.	perusahaan eptambangan yang terdaftar di BEI yang tidak melaporkan biaya lingkungan pada 2019-2023	-9
	Number of companies in the sample	34
	Number of samples during the observation year	5
	Total number of samples	170

Source: Data compiled by the researcher, 2026

This study employed PLS-SEM (Partial Least Squares-Structural Equation Modeling) analysis using the SmartPLS software to conduct tests such as the measurement model (outer model) test including outer loadings, the discriminant validity test (HTMT), and the construct reliability and validity tests as well as the structural model (inner model) test including the R-squared and F-squared tests and hypothesis testing.

4. RESULTS AND DISCUSSION

RESULTS

The initial stage of this study, which utilized SmartPLS, is presented below:

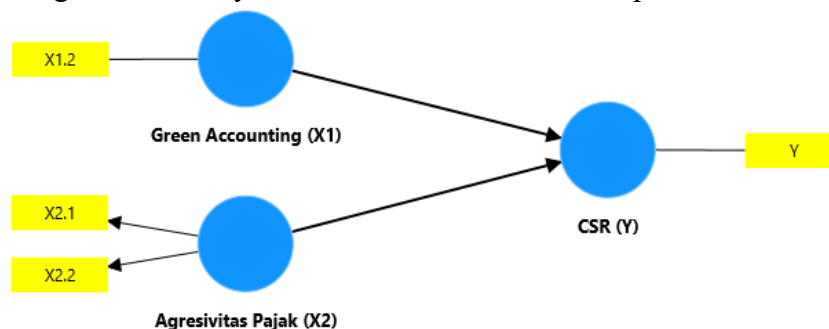


Figure 2. The initial version of SmartPLS

Measurement Model Test (Outer Model)

In this outer model which includes outer loadings, construct reliability and validity (convergent validity), and discriminant validity (HTMT)—the objective is to evaluate the validity and accuracy of the relationships between variables.

Outer Loadings Test Results

Table 3. Outer Loadings Test

	Tax Aggressiveness (X2)	CSR (Y)	Green Accounting (X1)
X1.2			1.000
X2.1	0.958		
X2.2	0.980		
Y		1.000	

Source: Data compiled by the researcher, 2026

The factor loadings indicate that all indicators have values above 0.70, thus meeting the criteria for convergent validity. Consequently, all indicators for the variables Green

Accounting, Tax Aggressiveness, and CSR are deemed valid and can be used in the next stage of analysis.

Results of the construct reliability and validity tests

Table 4. Testing of Construct Validity and Reliability

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Tax Aggressiveness (X2)	0.937	1.030	0.969	0.939

Source: SmartPLS Data, 2026

The results of the validity, reliability, and construct validity tests are shown in the table above. The Tax Aggressiveness variable (X2) has a Cronbach's Alpha value of 0.937, a Composite Reliability of 0.969, and an AVE of 0.939, all of which meet the testing criteria. The Tax Aggressiveness construct is deemed reliable and valid for use in further analysis.

Results of the discriminant validity test (HTMT)

Table 5. Discriminant validity testing (HTMT)

	Tax Aggressiveness (X2)	CSR (Y)	Green Accounting (X1)
Tax Aggressiveness (X2)			
CSR (Y)	0.244		
Green Accounting (X1)	0.959	0.310	

Source: Data compiled by the researcher, 2026

The results of the discriminant validity test show that the overall HTMT values across constructs are below the established threshold. Therefore, each construct is conceptually distinct, and the criteria for discriminant validity have been met.

Structural Model Testing (Inner Model)

This structural model illustrates the ability to explain the causal relationships among each research variable, consisting of the R-Square coefficient, F-Square (f²), and hypotheses

Results of the R-Square evaluation

Table 6. R-Square Results

	R-Square	R-Square Adjusted
CSR (Y)	0.114	0.104

Source: SmartPLS Data, 2026

The R-Square test results show that the R-Square for the CSR variable (Y) is 0.114, while the adjusted R-Square is 0.104. This indicates that 11.4% of the variation in CSR disclosure can be explained by X1 and X2, while other variables outside the study model account for the remaining variation

Results of the F-square value evaluation

Table 7. F-Square Results

	Tax Aggressiveness (X2)	CSR (Y)	Green Accounting (X1)
Tax Aggressiveness (X2)		0.021	
CSR (Y)			
Green Accounting (X1)		0.062	

Source: Data compiled by the researcher, 2026

The results of the F-square analysis show that the tax aggressiveness variable (X2) has a value of 0.021 with respect to CSR (Y), while the X1 variable has a value of 0.062 with respect to CSR (Y). These values indicate that both independent variables have a small effect on CSR disclosure.

Hypothesis Test Results

Table 8. Hypotheses (bootstrapping)

	Original Sampel (O)	Sampel mean (M)	Standard deviation (STDEV)	T statistic (O/STDEV)	P Values
Tax Aggressiveness (X2) -> CSR (Y)	-0.391	-0.360	0.284	1.380	0.168
Green Accounting (X1) -> CSR (Y)	0.677	0.643	0.287	2.357	0.018

Source: Data compiled by the researcher, 2026

The results of the hypothesis testing phase show that Tax Aggressiveness (X2) has no effect on CSR (Y), as indicated by a coefficient of (-0.391), a t-statistic of 1.380, and a p-value of 0.168. Meanwhile, Green Accounting (X1) has a significant positive effect on CSR disclosure (Y), with a coefficient of 0.677, a t-statistic of 2.357, and a p-value of 0.018.

DISCUSSION

The Impact of Green Accounting on CSR Disclosure

The study demonstrates that green accounting (GA) has a positive and significant impact on CSR, as evidenced by a coefficient of 0.677 and a p-value of $0.018 < 0.005$, thereby confirming the hypothesis. This indicates that businesses that adopt green accounting tend to be more transparent in disclosing their CSR and environmental activities. This finding aligns with the concept of legitimacy, whereby the implementation of GA serves as a means for businesses to gain social legitimacy through increased CSR disclosure as a demonstration of concern for environmental and social impacts.

This study is consistent with Mustikawati Mustikawati (2024), who argues that GA has a significant positive influence because it is crucial for companies to report on their operational activities, including programs currently being implemented and the costs incurred to plan for and disclose environmental risks.

The Effect of Tax Aggressiveness on CSR Disclosure

The study demonstrates that green accounting (GA) has a positive and significant impact on CSR, as evidenced by a coefficient of 0.677 and a p-value of $0.018 < 0.005$, thereby confirming the hypothesis. This indicates that businesses that adopt green accounting tend to be more transparent in disclosing

Studies have shown that tax aggressiveness has a negative impact on CSR; this indicates that the level of a company's tax aggressiveness does not influence the extent of CSR disclosure by mining companies. Thus, contrary to legitimacy theory, CSR disclosure by mining companies is not used as a strategy to respond to tax aggressiveness, as social legitimacy is gained more through compliance with environmental regulations.

This study is consistent with Saman et al Saman et al (2025) who argue that tax aggressiveness does not have a negative effect on CSR because higher tax aggressiveness leads to a decline in CSR. Companies that pay more taxes contribute to higher overall CSR. The evidence obtained from this study expands our understanding of how the composition of the board of directors influences the interaction between tax aggressiveness and CSR.

5. CONCLUSION AND LIMITATION

CONCLUSION

The study's findings indicate that GA has a significant positive influence on CSR, as business entities have sought to implement GA to enhance transparency in the disclosure of their CSR activities. In contrast to the findings of the study on tax aggressiveness which found a negative influence on CSR disclosure—the level of tax aggressiveness, whether high or low, is not a key factor in determining the extent of CSR disclosure in mining companies. Overall, the study's findings indicate that CSR disclosure among mining companies is more influenced by the company's commitment to environmental aspects than by the tax management strategies it employs.

LIMITATION

The study explains that GA, or green accounting, plays a role in promoting CSR disclosure; therefore, business leaders are advised to improve the quality of their management and reporting of environmental costs in a more transparent manner. To ensure more comprehensive results, the research should be continued by including additional variables and utilizing various proxies and study periods.

6. REFERENCES

- Aruan, D. A., Liandy, C., Christina, D., & Fanny, F. (2021). Pengaruh kepemilikan publik, NPM, pertumbuhan perusahaan, dan solvabilitas terhadap pengungkapan CSR pada perusahaan infrastruktur. *Owner: Riset Dan Jurnal Akuntansi*, 5(2), 556–565.
- Azzahra, D. S., Pratama, B. C., Fakhruddin, I., & Mudjiyanti, R. (2022). Pengaruh penerapan green accounting, karakteristik komite audit, diversitas kebangsaan direksi dan gender

- direksi terhadap pengungkapan corporate social responsibility di perbankan. *Jurnal Akuntansi Dan Pajak*, 22(2), 1077–1090.
- Cyhintia, L., & Sofyan, E. (2023). Pengaruh Akuntansi Hijau, Ukuran Perusahaan dan Pengungkapan Media Terhadap Pengungkapan Corporate Social Responsibility. *Jurnal Eksplorasi Akuntansi*, 5(2), 579–591.
- Damayanti, A., & Astuti, S. B. (2022). Pengaruh Green Accounting Terhadap Kinerja Perusahaan. *Relevan: Jurnal Riset Akuntansi*, 2(2), 116–125.
- 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.
- Fatika, C., Yuniarti, R., & Wahyuni, M. S. (2024). Pengaruh GCG dan Green Accounting terhadap Pengungkapan CSR Dimediasi Kinerja Keuangan. <https://Prosiding.Araei.or.Id/Index.Php/PROSEMNASIEDA/Article/View/18>.
- Hanna, L. A., Prihatni, R., & Purwohedu, U. (2023). Pengaruh Agresivitas Pajak, Leverage, dan Umur Perusahaan terhadap Pengungkapan Corporate Social Responsibility (CSR). *Jurnal Akuntansi, Perpajakan Dan Auditing*, 4(2), 325–341.
- Melawati, H. G., & Rahmawati, M. I. (2022). Pengaruh green accounting dan pengungkapan CSR terhadap nilai perusahaan: Profitabilitas sebagai variabel mediasi. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, 11(6).
- Mustikawati, R. I. (2024). Pengaruh Green Accounting, Kepemilikan Saham Publik terhadap Kinerja Keuangan dengan Pengungkapan CSR sebagai Variabel Intervening Pada Perusahaan Pertambangan yang Terdaftar di BEI 2019-2022. *Jurnal Pendidikan Akuntansi Indonesia*, 22(2), 28–45.
- Mutmainah, M. S., Septiawati, R., & Arimurti, T. (2024). Pengaruh Gender Diversity, Agresivitas Pajak, Dan Tata Kelola Perusahaan Terhadap Corporate Social Responsibility (Studi Kasus Perusahaan Produk dan Perlengkapan Bangunan Yang Terdaftar di BEI Tahun 2018-2022). *Seiko: Journal Of Management & Business*, 7(1.1).
- Purwaatmojo, N. A., & Ratmono, D. (2024). Pengaruh Penerapan Green Accounting Terhadap Kinerja Lingkungan Dengan Corporate Social Responsibility Sebagai Variabel Mediasi. *Diponegoro Journal of Accounting*, 13(3).
- Purwanto, E., Rentor, A. B., & Hadi, M. N. (2022). Pengaruh Agresivitas Pajak dan Kepemilikan Manajerial Terhadap Corporate Social Responsibility dalam Mewujudkan Sustainable Development Goals. *Jurnal Akuntansi*, 14(2), 330–345.
- Saifuddin, A. C. D. H. H., & Wiyono, S. (2023). Analisis Pengaruh Green Accounting, Kinerja Lingkungan, Biaya Lingkungan Dan Pengungkapan Csr Terhadap Tingkat Profitabilitas

- Perusahaan (Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi Di Bursa Efek Indonesia Tahun 2018-2021). *Jurnal Ekonomi Trisakti*, 3(1), 1197–1208.
- Saman, S., Abdillah, P., & Yahya, R. F. (2025). Agresivitas Pajak dan Pengungkapan Corporate Social Responsibility: Komposisi Direksi Sebagai Variabel Moderasi. *Jurnal Akuntansi Dan Bisnis*, 24(2), 261–274.
- Santika, Y., Wicaksono, B., & Iqbal, A. (2023). Pengaruh penerapan green accounting terhadap kinerja perusahaan. *Jae (Jurnal Akuntansi Dan Ekonomi)*, 8(3), 123–135.
- Sasmita, D., Helny, H., & Rahma, A. A. (2025). Pengaruh Agresivitas Pajak, Komite Audit dan Ukuran Perusahaan terhadap Corporate Social Responsibility Disclosure: Dimoderasi oleh Profitabilitas. *Owner: Riset Dan Jurnal Akuntansi*, 9(2), 1471–1479.
- Sugiarto. (2022). *Metodologi Penelitian Bisnis* (E. S. Mulyanta, Ed.; 1st ed., Vol. 2). CV. Andi Offset.
https://www.google.co.id/books/edition/METODOLOGI_PENELITIAN_BISNIS/qTpcEAAAQBAJ?hl=id&gbpv=1&dq=kerangka+pemikiran&pg=PA64&printsec=frontcover
- Susanto, A. (2022). Pengaruh corporate social responsibility (CSR) dan karakteristik perusahaan terhadap praktik penghindaran pajak perusahaan yang terdaftar di bursa efek indonesia. *Owner: Riset Dan Jurnal Akuntansi*, 6(1), 541–553.
- Tisna, R. D. A., Diana, N., & Afifudin, A. (2020). Pengaruh Penerapan Green Accounting terhadap Profitabilitas Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2015-2018. *E_Jurnal Ilmiah Riset Akuntansi*, 9(01).
- TP, N. S., & Yuliandhari, W. S. (2024). Pengaruh Kinerja Lingkungan, Green Accounting, Dan Ukuran Perusahaan Terhadap Pengungkapan Corporate Social Responsibility (Studi Pada Sektor Energi Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2018-2022). *AKUNTANSI* 45, 5(2), 244–261.
- Widya, A., Septiawati, R., & Arimurti, T. (2025). Pengaruh Capital Intensity dan Corporate Social Responsibility Terhadap Agresivitas Pajak Pada Perusahaan Makanan dan Minuman yang Terdaftar di BEI Periode 2019-2024. *PERFORMANCE: Jurnal Bisnis & Akuntansi*, 15(2), 158–165.