

## REFERENSI

- Afrianti, F., Uzliawat, L., & Ayu Noorida S. (2022). The Effect Of Leverage, Capital Intensity, And Sales Growth On Tax Avoidance With Independent Commissioners As Moderating Variables (Empirical Study On Manufacturing Companies Listed On The Indonesia Stock Exchange In 2017-2020). *International Journal of Science, Technology & Management*, 3(2), 337–348. <https://doi.org/10.46729/ijstm.v3i2.441>
- Agustina, T. N., & Aris, M. A. (2017). Tax Avoidance : Faktor-Faktor yang Mempengaruhinya (Studi Empiris Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2012-2015). *Seminar Nasional dan The 4th Call for Syariah Paper*, 295–307. <http://hdl.andle.net/11617/9246>
- Alandes Tomi. (2020). Pengaruh Return on Assets, Intensitas Aset Tetap, Intensitas Modal dan Sales Growth terhadap Tax Avoidance pada Perusahaan Retail yang terdaftar di Bursa Efek Indonesia (BEI) Tahun 2016-2018. *Universitas Buddhi Dharma Tangerang*.
- Anasta, L. (2021). Pengaruh Sales Growth, Profitabilitas Dan Capital Intensity Terhadap Tax Avoidance. *Jurnal Ilmiah GEMA EKONOMI*, 11(1), 1803–1811.
- Anggita, D., & Supriadi. (2023). Pengaruh Umur Perusahaan, Ukuran Perusahaan, Profitabilitas, Pertumbuhan Penjualan, Leverage Terhadap Tax Avoinace Pada Perusahaan Transportasi Yang Terdaftar Di Bursa Efek Indonesia (BEI). *Soetomo Accounting Review*, 1(2), 173-189.
- Apridila, I., Asmeri, R., & Putri, S. Y. A. (2021). Pengaruh Leverage, Pertumbuhan Penjualan, dan Capital Intensity Terhadap Tax Avoidance Pada Perusahaan Manufaktur Sektor Makanan Dan Minuman Yang Terdaftar Di BEI Periode 2015-2018. *Pareso Jurnal*; Vol. 3 No. 4; 823-842 ; 2656-8314 ; 2442-7497.
- Apriliani, T., & Abdurrahman. (2023). Pengaruh Profitabilitas, Leverage, Dan Pertumbuhan Penjualan Terhadap Tax Avoidance. *Jurnal Socia Logica*, 3(1), 117-137.
- Asalam, A. G. (2019). Tax Avoidance Pada Perusahaan Barang dan Konsumsi yang Terdaftar di Bursa Efek Indonesia Periode 2016-2018. *Jurnal Riset Akuntansi dan Perbankan*, 13(1), 77–86.
- Asri, A. A., & Mahfudin, E. (2021). Pengaruh Intensitas Aset Tetap dan Pertumbuhan Penjualan Terhadap Penghindaran Pajak. *COSTING: Journal of Economic, Business and Accounting*, 5(1), 90-97.

- Astuti, D. F., Dewi, R. R., & Fajri, R. N. (2020). Pengaruh Corporate Governance dan Sales Growth terhadap Tax Avoidance di Bursa Efek Indonesia (BEI) 2014-2018. *Ekonomis: Journal of Economics and Business*, 4(1), 210. <https://doi.org/10.33087/ekonomis.v4i1.101>
- Aulia, I., & Mahpudin, E. (2020). Pengaruh profitabilitas , leverage , dan ukuran perusahaan terhadap tax avoidance The effect of profitability , leverage , and company size on tax avoidance. 17(2), 289–300.
- Ayuningtias, R. T. (2019). Faktor-Faktor Yang Mempengaruhi Agresivitas Pajak Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2015-2017. Universitas Semarang.
- Ayustina, A., & Safi'i, M. (2023). Pengaruh Sales Growth, Karakter Eksekutif dan Capital Intensity Terhadap Tax Avoidance (Studi Empiris Pada Perusahaan Sektor Industri Barang konsumsi yang Terdaftar di Bursa Efek Indonesia Periode 2016-2021). *Jurnal Akuntansi Bisnis dan Ekonomi*, 2(1), 141–149.
- Budianti, S., & Curry, K. (2018). Pengaruh Profitabilitas, likuiditas, dan Capital Intensity Terhadap Penghindaran Pajak (Tax Avoidance). *Prosiding Seminar Nasional Cendekiawan 4*, Jakarta.
- Cheng, C. S. A., Kim, J., Rhee, M., & Zhou, J. (2022). Time Orientation in Languages and Tax Avoidance. *Journal of Business Ethics*, 180(2), 625–650. <https://doi.org/10.1007/s10551-021-04892-3>
- Cobham, A., Garcia-Bernardo, J., Palansky, M., & Mansour, M. B. (2020). The State of Tax Justice 2020: Tax Justice in the time of Covid-19. *Taxjustice.Net*. <https://www.taxjustice.net/reports/the-state-of-tax-justice-2020/>
- Darmawan, A. N. (2018). Analisis Pengaruh Profitabilitas, Likuiditas Dan Pertumbuhan Penjualan Perusahaan Terhadap Harga Saham Dengan Struktur Modal Sebagai Variabel Intervening Pada Perusahaan Manufaktur Di Bursa Efek Indonesia. *JIM (Jurnal Ilmu Manajemen)*, 4(2).
- Darsani, P. A., & Sukartha, I. M. (2021). The effect of institutional ownership, profitability, leverage and capital intensity ratio on tax avoidance. *American Journal of Humanities and Social Sciences Research (AJHSSR)*, 5(1), 13-22.
- Dewi, H. K. (2019) Tax Justice laporkan Bentoel lakukan penghindaran pajak, Indonesia rugi US\$ 14 juta. <https://amp.kontan.co.id/news/tax-justice-laporkan-bentoel-lakukan-penghindaran-pajak-indonesia-rugi-rp-14-juta>
- Ebenezer Ariyibi, M., Enitan Olowofela, O., & Isaig, O. K. (2021). Corporate Governance and Firm Performance of Listed Consumer Goods Companies in Nigeria. *Asian Journal of Economics, Business and Accounting*, 12(2), 58–70. <https://doi.org/10.9734/ajeba/2021/v21i1530478>

- Ernawati, S., Chandrarin, G., & Respati, H. (2019). Analysis of the Effect of Profitability, Company Size and Leverage on Tax Avoidance (Study on Go Public Companies in Indonesia). *International Journal of Advances in Scientific Research and Engineering*, 05(10), 74–80.
- Faradisty, A., Hariyani, E., & Wiguna, M. (2019). The effect of corporate social responsibility, profitability, independent commissioners, sales growth and capital intensity on tax avoidance. *Journal of Contemporary Accounting*, 1(3), 153–160. <https://doi.org/10.20885/jca.vol1.iss3.art3>
- Fauzan, F., Ayu, D. A., & Nurharjanti, N. N. (2019). The Effect of Audit Committee, Leverage, Return on Assets, Company Size, and Sales Growth on Tax Avoidance. *Riset Akuntansi dan Keuangan Indonesia*, 4(3), 171–185. <https://doi.org/10.23917/reaksi.v4i3.9338>
- Fionasari, D. (2020). Analisis Faktor-Faktor yang Mempengaruhi Penghindaran Pajak pada Perusahaan Pertambangan Di Bursa Efek Indonesia (BEI) Tahun 2016-2018. *Jurnal IAKP: Jurnal Inovasi Akuntansi Keuangan & Perpajakan*, 1(1), 28.
- Ghozali, I. (2018). Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25. *Badan Penerbit Universitas Diponegoro*.
- Halim, A., Bawono, I. R., & Dara, A. (2020). *Perpajakan; Konsep, Aplikasi, Contoh, dan Studi Kasus*.
- Hidayah, N., & Nurbaiti, B. (2019). Pengaruh Pendelegasian Wewenang, Kompensasi Insentif dan Disiplin Kerja Terhadap Produktivitas Kerja di PT. Dewi Permata Perkasa. *Jurnal Manajemen dan Bisnis*, XII, 78–99. <http://jurnal.untirta.ac.id/index.php/jsm/article/download/6230/4846>
- Hidayat, N., & Purwana, D. E. S. (2017). *Perpajakan, Teori dan Praktik*. Jakarta: PT Rajagrafindo Persada.
- Hidayat, W. W. (2018). Pengaruh Profitabilitas, Leverage dan Pertumbuhan Penjualan Terhadap Penghindaran Pajak. *Jurnal Riset Manajemen dan Bisnis (JRMB) Fakultas Ekonomi UNIAT*, 3(1), 19–26. <https://doi.org/10.36226/jrmb.v3i1.82>
- Hitijahubessy, W. I., Sulistiyowati, S., & Rusli, D. (2022). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan terhadap Tax Avoidance pada Perusahaan Manufaktur yang Terdaftar di BEI Periode 2017-2020. *Jurnal STEI Ekonomi*, 31(02), 01-10.
- Indriani, M. D., & Juniarti. (2020). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Pertumbuhan Penjualan, Dan Profitabilitas Terhadap Penghindaran Pajak. *Sekolah Tinggi Ilmu Ekonomi Indonesia*, 1–19.

- Januwito, F. (2022). Pengaruh Ukuran Perusahaan, Profitabilitas, Capital Intensity Dan Pertumbuhan Penjualan Terhadap Tax Avoidance. *Prosiding: Ekonomi dan Bisnis*, 2(1), 343-353.
- Jenesia, J. (2022). Pengaruh Company Size, Profitabilitas, Leverage dan Capital Intensity Terhadap Tax Avoidance (Studi Kasus Pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2016-2020). *eCo-Buss*, 5(1), 199–212.  
<https://doi.org/10.32877/eb.v5i1.392>
- Jia, Y., & Gao, X. (2021). Is managerial rent extraction associated with tax aggressiveness? Evidence from informed insider trading. In *Review of Quantitative Finance and Accounting* (Vol. 56, Nomor 2). Springer US.  
<https://doi.org/10.1007/s11156-020-00898-6>
- Kasmir. (2019). Analisis Laporan Keuangan. Edisi Pertama. Cetakan Keduabelas. Jakarta: PT Raja Grafindo Persada.
- Kementrian Keuangan. (2022). *Tax Ratio 2021 Melonjak Hingga 9,11% PDB, Ini Catatan Kemenkeu*.
- Khoirunissa, O., & Ratnawati, J. (2021). Analysis of The Factors That Affect Tax Avoidance in Mining Companies on The Indonesia Stock Exchange (IDX) 2018-2019. *Jurnal Ilmiah Akuntansi*, 5(1), 38–48.  
<http://www.ejournal.pelitaindonesia.ac.id/ojs32/index.php/BILANCIA/index>
- Kimea, A. J., Mkhize, M., & Maama, H. (2023). Firm-specific Determinants of Aggressive Tax Management among East African Firms. *International Journal of Economics and Financial Issues*, 13(3), 100–108.  
<https://doi.org/10.32479/ijefi.13476>
- Kuo, C. S. (2022). Family firms, tax avoidance, and socioemotional wealth: evidence from tax reform in Taiwan. In *Review of Quantitative Finance and Accounting* (Vol. 58, Nomor 4). Springer US.  
<https://doi.org/10.1007/s11156-021-01029-5>
- Kurniasih, L., Yusri, Y., Kamarudin, F., & Sheikh Hassan, A. F. (2023). The role of country by country reporting on corporate tax avoidance: Does it effective for the tax haven? *Cogent Business and Management*, 10(1), 1–26.  
<https://doi.org/10.1080/23311975.2022.2159747>
- Liao, Y. H., Sang, T. S., & Tsai, Y. T. (2022). Do information sources matter in corporate tax avoidance? The roles of peer effects and director interlocks. In *Review of Quantitative Finance and Accounting* (Vol. 59, Nomor 1). Springer US. <https://doi.org/10.1007/s11156-022-01042-2>

- Mahdiana, M. Q., & Amin, M. N. (2020). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan dan Sales Growth Terhadap Tax Avoidance. *Jurnal Akuntansi Trisakti*, 7(1), 127–138. <https://doi.org/10.25105/jat.v7i1.6289>
- Maitriyadewi, N. L. R. P., & Noviari, N. (2020). Manajemen Laba, Profitabilitas dan Kepemilikan Keluarga dan Tax Avoidance. *E-Jurnal Akuntansi*, 30(6), 1382. <https://doi.org/10.24843/eja.2020.v30.i06.p04>
- Malik, A., Pratiwi, A., & Umdiana, N. (2022). Pengaruh Ukuran Perusahaan, Pertumbuhan Penjualan Dan Capital Intensity Terhadap Tax Avoidance. "LAWSUIT" *Jurnal Perpajakan*, 1(2), 92–108. <https://doi.org/10.30656/lawsuit.v1i2.5552>
- Marlinda, D. E., Titisari, K. H., & Masitoh, E. (2020). Pengaruh Gcg, Profitabilitas, Capital Intensity, dan Ukuran Perusahaan terhadap Tax Avoidance. *Ekonomis: Journal of Economics and Business*, 4(1), 39. <https://doi.org/10.33087/ekonomis.v4i1.86>
- Monika, C. M., & Noviari, N. (2021). The effects of financial distress, capital intensity, and audit quality on tax avoidance. *American Journal of Humanitis and Social Sciences Research (AJHSSR)*, 5(6), 282–287.
- Mulyati, Y., Subing, H. J. T., Fathonah, A. N., & Prameela, A. (2019). Effect of profitability, leverage and company size on tax avoidance. *International Journal of Innovation, Creativity and Change*, 6(8), 26–35.
- Murniati, M., & Sovita, I. (2022). Pengaruh Intensitas Modal dan Profitabilitas terhadap Praktik Penghindaran Pajak (Tax Avoidance). *Jurnal Ekonomi dan Bisnis Dharma Andalas*, 24(1), 157–168.
- Ningrum, E. P. (2022). Nilai perusahaan: Konsep dan aplikasi. *Penerbit Adab*.
- Novianto, R. A. (2021). *Turkish Journal of Computer and Mathematics Education Vol.12 No 11 ( 2021 )*, 1358-1370 *Research Article The Influence Of Liquidity And Profitability On Tax Avoidance (Case Study On Consumption Goods Industry Registered On The Idx 2015-2019) Turkish . 12(11)*, 1358–1370.
- Nurdiansyah R., & Masripah. (2023). Factors causing tax avoidance practices in multinational companies: Evidence from Indonesia. *International Journal of Research in Business and Social Science (2147- 4478)*, 12(3), 391–398. <https://doi.org/10.20525/ijrbs.v12i3.2565>
- Okofodartey, E. (2023). *Corporate Tax Rates , Financial Leverage , and Firm Growth in Sub - Saharan Africa. 19(1)*, 208–231.

- Oktamawati, M. (2017). Pengaruh Karakter Eksekutif, Komite Audit, Ukuran Perusahaan, Leverage, Pertumbuhan Penjualan, dan Profitabilitas terhadap Tax Avoidance, *Jurnal Akuntansi Bisnis Universitas Katolik Soegijapranata* Vol.15(1).
- Olayiwola, J., & Okoro, S. (2021). Tax Planning, Corporate Governance and Financial Performance of Selected Quoted Non-Financial Companies in Nigeria (2007-2018). *Organizations and Markets in Emerging Economies*, 12(2), 332–352. <https://doi.org/10.15388/omee.2021.12.59>
- Palalangan, C. A., Atak, M. C., Pasanda, E., & Daud, M. (2022). Pengaruh Corporate Governance, Capital Intensity, dan Kompensasi Rugi Fiskal terhadap Tax Avoidance. *Paulus Journal of Accounting (PJA)*, 3(2), 55-78.
- Prasetya, V. (2021). Analisis Kinerja Keuangan Perusahaan Sebelum Dan Saat Pandemi Covid 19 Pada Perusahaan Farmasi Yang Tercatat Di Bursa Efek Indonesia. *Jurnal Ilmiah Indonesia, Mei*, 1(5), 579–587. <http://cerdika.publikasiindonesia.id/index.php/cerdika/index10.36418/cerdika.v1i5.92>
- Prawati, L. D., & Hutagalung, J. P. U. (2020). The Effect of Capital Intensity, Executive Characteristics, and Sales Growth on Tax Avoidance. *Journal of Applied Finance and Accounting*, 7(2), 1-8.
- Puspitasari, D., Radita, F., & Firmansyah, A. (2021). Penghindaran Pajak Di Indonesia: Profitabilitas, Leverage, Capital Intensity. *Jurnal Riset Akuntansi Tirtayasa*, 06(02), 138–152. [www.globalwitness.org](http://www.globalwitness.org)
- Putri, A. S., & Nurdin, F. (2023). Pengaruh Profitabilitas dan Nilai Perusahaan terhadap Tax Avoidance. *JURNAL AKUNTANSI*, 18(1), 11-19.
- Rachmat, R. A. H. (2021). The effect of capital structure and profitability on tax avoidance in manufacturing companies listed on the IDX 2013-2017. *Turkish Journal of Computer and Mathematics Education (TURCOMAT)*, 12(8), 1332–1341.
- Razif, & Rasyidah, A. (2020). Pengaruh Self Assessment System, Money Ethics dan Teknologi dan Informasi Perpajakan Terhadap Perspsi Wajib Pajak Badan Mengenai Tax Evasion (Studi Kasus Pada KPP Pratama Langsa). *Al Mashaadir : Jurnal Ilmu Syariah*, 1(1), 2722-2268 ; 2722–2276.
- Ritonga, J. C. (2018). Pengaruh Kompensasi Rugi Fiskal, Pertumbuhan Penjualan, dan Intensitas Modal terhadap Penghindaran Pajak pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2014-2017. *Prosiding National Conference on Accounting and Finance*, 1–22. <http://repository.wima.ac.id/id/eprint/6095>

- Rozak, T. S., Hardiyanto, A. T., & Fadillah, H. (2019). Pengaruh Profitabilitas, Likuiditas, Dan Leverage Terhadap Tax Avoidance. *Jurnal Online Mahasiswa (JOM) Bidang Akuntansi*, 5(1).
- Sandra, M. Y. D., & Anwar A. S. H. (2018). Pengaruh Corporate Social Responsibility dan Capital Intensity Terhadap Penghindaran Pajak. *JURNAL AKADEMI AKUNTANSI*, 1(1).
- Sari, D., Utama, S., Fitriany, & Rahayu, N. (2020). Transfer pricing practices and specific anti-avoidance rules in Asian developing countries. *International Journal of Emerging Markets*, 16(3), 492–516. <https://doi.org/10.1108/IJOEM-10-2018-0541>
- Sholeha, Y. M. A. (2019). Pengaruh Capital Intensity, Profitabilitas, Dan Sales Growth Terhadap Tax Avoidance Yeni Mar. *Jurnal Akuntansi AKUNESA*, 7(2)
- Sinambela, T., & Nur'aini, L. (2021). *Pengaruh Umur Perusahaan, Profitabilitas dan Pertumbuhan Penjualan Terhadap Tax Avoidance*.
- Simorangkir, P., & Rachmawati, N. A. (2020). Pengaruh Proporsi Komisaris Independen, Kepemilikan Institusional Dan Capital Intensity Terhadap Penghindaran Pajak. *E-Prosiding Akuntansi*, 2(1).
- Siregar, M., & Azzahra, K. (2022). The Effect of Corporate Social Responsibility, Company Size and Capital Intensity on Tax Avoidance. *JOURNAL OF MANAGEMENT, ACCOUNTING, GENERAL FINANCE AND INTERNATIONAL ECONOMIC ISSUES*, 1(4), 125-142.
- Sriyono, S., & Andesto, R. (2022). The Effect Of Profitability, Leverage And Sales Growth On Tax Avoidance With The Size Of The Company As A Moderation Variable. *Dinasti International Journal of Management Science*, 4(1), 112–126. <https://doi.org/10.31933/dijms.v4i1.1408>
- Suciarti, C., Suryani, E., & Kurnia, K. (2020). The Effect of Leverage, Capital Intensity and Deferred Tax Expense on Tax Avoidance. *Journal of Accounting Auditing and Business*, 3(2), 76. <https://doi.org/10.24198/jaab.v3i2.28624>
- Sugiyono. (2017). Metode Penelitian Kuantitatif, Kualitatif, dan R&D. *Bandung: Alfabeta*.
- Supriyanto, R. (2021). Pengaruh Kinerja Keuangan, Pertumbuhan Penjualan dan Intensitas Aset Tetap Terhadap Tax avoidance Dengan Proporsi Komisaris Independen Sebagai Variabel Moderasi. *Jurnal Ilmiah Ekonomi Bisnis*, 26(3), 316–330.

- Suttipun, M., Lakkanawanit, P., Swatdikun, T., & Dungtripop, W. (2021). The impact of corporate social responsibility on the financial performance of listed companies in thailand. *Sustainability (Switzerland)*, 13(16), 273–297. <https://doi.org/10.3390/su13168920>
- Tarmidi, D., Sari, P. N., & Handayani, R. (2020). Tax Avoidance: Impact of Financial and Non-Financial Factors. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 10(2), 1–8. <https://doi.org/10.6007/ijarafms/v10-i2/7238>
- Wahana, P., & Yahya, I. (2023). *Effect of the Board of Commissioners, Capital Intensity, Profitability, and Audit Committee on Tax Avoidance with Firm Size as a Moderating Variable in Food and Beverage Companies Listed on the IDX*. *International Journal of Research and Review*, 10(7), 401–413.
- Widodo, S. W., & Wulandari, S. (2021). Pengaruh Profitabilitas, Leverage, Capital Intensity dan ukuran Perusahaan Terhadap Penghindaran Pajak. *SIMAK*, 19(01), 152–173. <https://doi.org/10.35129/simak.v19i01.174>
- Yunie, Y. (2022). Pengaruh Capital Intensity, Inventory Intensity dan Profitability terhadap Tax Avoidance pada Perusahaan Property, Real Estate dan Building Construction yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2016-2020. *Prosiding: Ekonomi dan Bisnis*, 2(1), 1031-1040.
- Yoon, B. H., Lee, J. H., & Cho, J. H. (2021). The effect of esg performance on tax avoidance—evidence from korea. *Sustainability (Switzerland)*, 13(12), 1–17. <https://doi.org/10.3390/su13126729>