

REFERENSI

- Allam, A. Z. (2022). Analysis of the effect of capital intensity ratio, debt to equity Ratio (DER) and return on assets ratio (ROA) on effective tax rate. *International Journal of Innovative Science and Research Technology*, 7(6), 1131–1135. www.ijisrt.com
- Amni, A. M., & Pratama, A. A. N. (2023). Pengaruh Financial Distress, Roa Dan Leverage Terhadap Tax Avoidance Dengan Komite Audit Sebagai Pemoderasi Pada Bank Umum Syariah Di Indonesia Periode 2016-2021. *J-ESA (Jurnal Ekonomi Syariah)*, 6(1), 68–87. <https://ejournal.iaimbima.ac.id/index.php/jesa/article/download/1333/866>
- Anasta, L., & Putranto, P. (2022). Pengaruh Firm Size, Leverage, Profitability, dan Capital Intensity Ratio Terhadap Effective Tax Rate (ETR). *Accounting Research Unit (ARU Journal)*, 3(2), 1–10. <https://doi.org/10.30598/arujournalvol3iss2pp1-10>
- Andrejovska, A., Glova, J., Regaskova, M., & Slyvkany, N. (2024). The impact of the effective tax rate change on financial assets of commercial banks: The case of Visegrad group countries. *E a M: Ekonomie a Management*, 27(1), 175–191. <https://doi.org/10.15240/tul/001/2024-1-011>
- Anggriantari, C. D., & Purwantini, A. H. (2020). Pengaruh Profitabilitas, Capital Intensity, Inventory Intensity, Dan Leverage Pada Penghindaran Pajak. *Jurnal Unimma*, 137–153. <http://repository.uin-suska.ac.id/58893/>
- databoks. (2024). *Pendapatan Negara Tembus Rp2.700 Triliun pada 2023, Mayoritas dari Pajak*. Databoks.Katadata.Co.Id.
- Firasati, A., Janiman, & Maulana, D. Y. (2023). PENGARUH CAPITAL INTENSITY RATIO, FIRM SIZE, DAN RETURN ON ASSETS TERHADAP EFFECTIVE TAX RATE. *Journal of Economics and Business UBS*, 12(6), 3676–3684.
- Gita, I. A. M. A., Partika, I. D. M., & Suciwati, D. P. (2021). Effect Firm Size, Profitability and Inventory Intensity Against Effective Tax Rate (ETR). *Journal of Applied Sciences in Accounting, Finance, and Tax*, 4(1), 9–15. <https://doi.org/10.31940/jasafint.v4i1.2410>
- Gloria, & Apriwenni, P. (2020). Effective Tax Rate Dan Faktor -Faktor Yang Memengaruhi. *Jurnal Akuntansi*, 9(2), 17–31. <https://doi.org/10.46806/ja.v9i2.759>
- Hendrani, A., Hasibuan, N. U., & Septyanto, D. (2020). The Effect of The ROA, Audit Committee, and The Company Size on Tax Avoidance (Metal and The Like) Listed on Indonesia Stock Exchange (IDX) period 2014 - 2018. *Prosiding ICSMR, I(1 SE-Articles)*, 85–101. <http://conference.loupiasconference.org/index.php/ICSMR/article/view/8>

- Jensen, M., & Meckling, W. (1976). THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE. *Journal of Financial Economics*, 3(4), 305–360.
- Kasir, K. (2022). Pengaruh Net Profit Margin, Return on Assets dan Debt Equity Ratio Terhadap Effective Tax Rate Pada Subsektor Makanan dan Minuman Yang Terdaftar di Bursa Efek Indonesia. *Jurnal Roset Bisnis Dan Investasi*, 8(1), 14–24. www.idx.o.id.
- Lim, A., & Suparman, M. (2022). The impact of ownership structure and board characteristics on tax avoidance. *AMNESTY: Jurnal Riset Perpajakan*, 5(2), 227–241.
- Lumbuk, R. A., & Fitriasuri, F. (2022). Analisis faktor-faktor yang mempengaruhi tarif pajak efektif pada perusahaan manufaktur sektor Industri dasar dan Kimia. *Owner*, 6(4), 3352–3361. <https://doi.org/10.33395/owner.v6i4.1193>
- Mutia Dianti Afifah, & Mhd Hasymi. (2020). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan, Intensitas Aset Tetap dan Fasilitas Terhadap Manajemen Pajak dengan Indikator Tarif Pajak Efektif. *Journal of Accounting Science*, 4(1), 29–42. <https://doi.org/10.21070/jas.v4i1.398>
- Pulungan, A. H., Fernando, K., Safa, E. M., & Mahardika, A. A. (2023). Do Business Characteristics and Economic Factors Affect Effective Tax Rate? an Evidence From Southeast Asia. *Jurnal Riset Akuntansi Kontemporer*, 15(1), 1–11. <https://doi.org/10.23969/jrak.v15i1.5452>
- Putri, S. (2019). PENGARUH UKURAN PERUSAHAAN, RETURN ON ASSET (ROA), LEVERAGE DAN INTENSITAS MODAL TERHADAP TARIF PAJAK EFEKTIF. *JOM Fekon*, 1506–1519.
- Rahman, D. F. (2022). *Penerimaan Pajak Sektor Pertambangan Tumbuh 296,3% Pada Januari–Mei 2022*. <https://databoks.katadata.co.id/datapublish/2022/06/27/penerimaan-pajak-sektor-pertambangan-tumbuh-2963-pada-januarimei-2022>
- Rimadani, Diana; Suhendro; Dewi, R. (2020). *JURNAL AKUNTANSI*, Vol. 9, No. 2 November (2020) ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI EFFECTIVE TAX RATE 1. 9(2), 174–185.
- Riyadi, W., & Rahmayani, M. W. (2022). Pengaruh Debt To Equity Ratio, Return on Assets Dan Ukuran Perusahaan Terhadap Tax Avoidance. *Jurnal Akuntansi Kompetif*, 5(3), 368–372. <https://doi.org/10.35446/akuntansikompetif.v5i3.1145>
- Rosmawati, D., & Ginting, W. (2022). Pengaruh Effective Tax Rate, Bonus Mechanism, Debt To Equity Ratio, Dan Exchange Rate Terhadap Keputusan Transfer Pricing. *Acman: Accounting and Management Journal*, 2(1), 51–65. <https://doi.org/10.55208/aj.v2i1.32>
- Sarwoasih, S., & Indarto, I. (2018). Analisis Pengaruh Profitabilitas Likuiditas Dan Pertumbuhan Perusahaan Terhadap Kebijakan Utang Serta Dampaknya

Terhadap Tarif Pajak Efektif. *Jurnal Riset Ekonomi Dan Bisnis*, 11(1), 22.
<https://doi.org/10.26623/jreb.v11i1.1075>

Setiawan, A., & Al-Ahsan, M. K. (2019). Pengaruh Size, Leverage, Profitability, Komite Audit, Komisaris Independen dan Investor Konstitusional Terhadap Effective Tax Rate (ETR). *Jurnal EKA CIDA*, 1(2), 1–16.
<https://journal.amikomsolo.ac.id/index.php/ekacida/article/view/31>

Sjahril, R. F., Yasa, I. N. P., & Dewi, G. A. K. R. (2020). Analisis Faktor-Faktor Yang Mempengaruhi Tarif Pajak Efektif Pada Wajib Pajak Badan. *Jurnal Ilmiah Mahasiswa Akuntansi*, 11, 1–10.

