

## LIST OF REFERENCES

- Alfina, I. T., Nurlaela, S., & Wijayanti, A. (2018). The Influence of Profitability, Leverage, Independent Commissioner, and Company Size to Tax Avoidance. *International Conference on Technology, Education, and Social Science 2018*, 2018(10), 102–106.
- Atiningsih, S., & Izzaty, K. N. (2021). the Effect Firm Size on Company Value With Profitability As Intervening Variable and Dividend. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 2(4), 15.
- Bailey, A. S., Moldonado-bear, B., Demarzo, B., Demarzo, B., Harford, B. D., Shastri, C. W., Stowe, E. F., Ibbotson, F., Ormiston, F., Lemon, G., Martin, K., Scott, P., Martin, K., Scott, P., Nofsinger, K., Post, L., Andrew, M. M., Connor, O. J. O., Bailey, S. A., ... Mulherin, W. M. (2009). Corporate Finance: An Introduction. In *Pacific Accounting Review* (Vol. 21, Issue 2). <https://doi.org/10.1108/par.2009.21.2.186.1>
- Becker-Blease, J. R., Kaen, F. R., Etebari, A., & Baumann, H. (2010). Employees, firm size and profitability in U.S. manufacturing industries. *Investment Management and Financial Innovations*, 7(2), 119–132.
- Bergh, D. D., Ketchen, D. J., Orlandi, I., Heugens, P. P. M. A. R., & Boyd, B. K. (2019). Information Asymmetry in Management Research: Past Accomplishments and Future Opportunities. *Journal of Management*, 45(1),

- 122–158. <https://doi.org/10.1177/0149206318798026>
- Berk, J. B., & DeMarzo, P. M. (2020). *Corporate finance (Global Edition)*.
- Berle, A. A., & Means, gardiner c. (1932). *The Modern Corporation and Private Property*.
- Bikas, E., & Bagdonaitė, G. (2020). Tax avoidance: The aspect of value added tax. *Entrepreneurship and Sustainability Issues*, 8(2), 590–605. [https://doi.org/10.9770/jesi.2020.8.2\(36\)](https://doi.org/10.9770/jesi.2020.8.2(36))
- Chytis, E., Gerantonis, N., & Tasios, S. (2018). Tax avoidance and corporate governance attributes: Evidence from listed companies in Greece Evangelos. *15th International Conference on Enterprise, Systems, Accounting, Logistics and Management (15th ICESALM 2018)*, June, 107–117. <https://www.researchgate.net/publication/326128323>
- Corelli, A. (2016). Analytical Corporate Finance. In *Springer*. [doi.org/10.1007/978-3-319-95762-3\\_3](https://doi.org/10.1007/978-3-319-95762-3_3)
- Dang, C. D., & Li, F. (2015). Measuring Firm Size in Empirical Corporate Finance Abstract. *Tesis, 519*.
- Fama, E. F., & Jensen, M. C. (2019). Separation of ownership and control. *Corporate Governance: Values, Ethics and Leadership*, XXVI(June 1983), 163–188. <https://doi.org/10.1086/467037>
- George, D., & Mallory, P. (2019). IBM SPSS Statistics 26 Step by Step. In *IBM SPSS Statistics 26 Step by Step*. <https://doi.org/10.4324/9780429056765>

- Gruszczy, M. (2020). *Financial Microeconometrics*.
- Hashmi, S. D., Gulzar, S., Ghafoor, Z., & Naz, I. (2020). Sensitivity of firm size measures to practices of corporate finance: evidence from BRICS. *Future Business Journal*, 6(1), 1–19. <https://doi.org/10.1186/s43093-020-00015-y>
- Hasymi, M. D. A. M. (2020). *The Effect of Profitability, Leverage, Company Size, Intensity of Fixed Assets and Facilities on Tax Management with Effective Tax Rates Indicators Mutia*. 4(1), 1–12.
- Henny, H. (2019). Pengaruh Manajemen Laba Dan Karakteristik Perusahaan Terhadap Tax Avoidance. *Jurnal Muara Ilmu Ekonomi Dan Bisnis*, 3(1), 36. <https://doi.org/10.24912/jmieb.v3i1.4021>
- Hisar Pangaribuan, Jouse Fernando HB, Sukrisno Agoes, Jenny Sihombing, D. S. (2018). Tax Avoidance: Evidence of As a proof of Agency Theory and Tax Planning. *International Journal of Research & Review*, 5(9), 52–60.
- Irianto, D. B. S., Sudibyo, Y. A., & S.Ak, A. W. (2017). The Influence of Profitability, Leverage, Firm Size and Capital Intensity Towards Tax Avoidance. *International Journal of Accounting and Taxation*, 5(2), 33–41. <https://doi.org/10.15640/ijat.v5n2a3>
- Jassem, S. (2019). Using Time-Driven Activity-Based Costing and Customer Profitability Analysis for Strategic Planningin Hotel Management. *International Journal of Business, Accounting and Management*, 4(1), 2527–3531. [www.doarj.org](http://www.doarj.org)

Jordan, R. W. (2019). *Fundamental of Corporate Finance*.

Kartikaningdyah, E., & Waruwu, F. Z. (2019). *The Effect of Firm Size, ROA and Executive Character on Tax Avoidance*. 377(Icaess), 117–124.

<https://doi.org/10.2991/icaess-19.2019.23>

Kementerian Keuangan. (2020). *Apbn 2020*.

<https://www.kemenkeu.go.id/apbn2020>

Kraft, A. (2014). What Really Affects German Firms' Effective Tax Rate? *International Journal of Financial Research*, 5(3), 1–19.

<https://doi.org/10.5430/ijfr.v5n3p1>

Luqman, O., Ilo, B. M., & Lawal, F. K. (2017). *The effect of firm size on performance of firms in Nigeria*. January. <https://doi.org/10.5605/IEB.15.4>

Masturoh, I., & Anggita, N. (2018). *METODOLOGI PENELITIAN KESEHATAN*.

Meiryani, Olivia, Sudrajat, J., & Daud, Z. M. (2020). The effect of firm's size on corporate performance. *International Journal of Advanced Computer Science and Applications*, 11(5), 272–277.

<https://doi.org/10.14569/IJACSA.2020.0110536>

Noor, R. M., Fadzillah, N. S. M., & Mastuki, N. (2010). Corporate Tax Planning: A Study On Corporate Effective Tax Rates of Malaysian Listed Companies. *International Journal of Trade, Economics and Finance*, 1(2), 189–193.

<https://doi.org/10.7763/ijtef.2010.v1.34>

Organisation for Economic Co-operation and Development. (2021). Revenue

- Statistics in Asia and the Pacific 2021 Emerging Challenges for the Asia-Pacific Region in the Covid-19 Era. *OECD Publishing*, 24, 0–1. <https://www.oecd.org/tax/tax-policy/revenue-statistics-asia-and-pacific-indonesia.pdf>
- Pangaribuan, H., Fernando HB, J., Agoes, S., Sihombing, J., & Sunarsi, D. (2021). The financial perspective study on tax avoidance. *Budapest International Research and Critics Institute-Jurnal (BIRCI-Journal): Humanities and Social Sciences*, 4(3), 4998–5009. <http://bircu-journal.com/index.php/birci/article/view/2287>
- Pribadi, M. T. (2015). Pengaruh Struktur Aset, Ukuran Perusahaan, Likuiditas Dan Profitabilitas Terhadap Nilai Perusahaan Dagang Besar Yang Terdaftar di Perusahaan Bursa Efek Indonesia. *Pengaruh Struktur Aset, Ukuran Perusahaan, Likuiditas Dan Profitabilitas Terhadap Nilai Perusahaan Dagang Besar Yang Terdaftar Di Perusahaan Bursa Efek Indonesia*, 1(1), 372–385. <http://proceedings.stiewidyagamalumajang.ac.id/index.php/progress>
- Public Works and Housing Ministry. (2020). Indonesian Infrastructure Statistics. *Pusdatin*, 53(9), 1–58.
- Quiry, P., Dallocchio, M., Fur, Y. Le, & Salvi, A. (2018). *Corporate Finance: Theory and Practices*.
- Rahmantari, N. L. L. (2021). Pengaruh Corporate Social Responsibility Terhadap Nilai PerusahaanRAHMANTARI, N. L. L. (2021). Pengaruh Corporate Social

Responsibility Terhadap Nilai Perusahaan Dengan Ukuran Perusahaan Dan Profitabilitas Sebagai Variabel Moderasi Pada Perusahaan Farmasi. *Ganec Swara*, 15(1), 813.

Richard A. Brealey, Myers, S. C., & Marcus, A. J. (2017). *Fundamental Corporate Finance*.

Rinaldi, S. F., & Mujianto, B. (2017). *METODOLOGI PENELITIAN DAN STATISTIK*.

Salihu, I. A., Obid, S. N. S., & Annuar, H. A. (2013). Measures of corporate tax avoidance: Empirical evidence from an emerging economy. *International Journal of Business and Society*, 14(3), 412–427.

Sandra, C., & Jonnardi. (2021). Analisis Pengaruh the Firm Size , Profitability , Dan Leverage Terhadap Nilai Perusahaan. *Multiparadigma Akuntansi*, 3(1), 339–347.

Sandy, S., & Lukviarman, N. (2015). Pengaruh corporate governance terhadap tax avoidance: Studi empiris pada perusahaan manufaktur. *Jurnal Akuntansi & Auditing Indonesia*, 19(2), 85–98.  
<https://doi.org/10.20885/jaai.vol19.iss2.art1>

Sitorus, H., Yahya, I., & . S. (2020). The Influence of Intellectual Capital, Company Size and Profitability on Disclosure of Intellectual Capital and the Effect on Market Capitalization in Manufacturing Companies. *International Journal of Innovative Science and Research Technology*, 4(9), 27–34.  
<https://doi.org/10.38124/ijisrt20sep012>

Tirole, J. (2005). Theory of Corporate Finance. In *Development* (Vol. 134, Issue 4).

Titman, S., Keown, A. J., & Martin, J. D. (2018). Financial Management Thirteenth Edition. *Handbook of Global Supply Chain Management*, 299–318.

Toto Prihadi. (2019). *Analisis Laporan Keuangan* (Cet.1.). Jakarta: PT. Gramedia.

