

REFERENCES

- Ainniyya, S. M., Sumiati, A., & Susanti, S. (2021). Pengaruh Leverage, Pertumbuhan Penjualan, dan Ukuran Perusahaan Terhadap Tax Avoidance. *Owner: Riset dan Jurnal Akuntansi*, 5(2), 525-535. <https://doi.org/10.33395/owner.v5i2.453>
- Annur, C. M. (2022). *Terus Meningkat, Jumlah Penduduk RI Tembus 275, 77 Juta hingga Pertengahan 2022*. Databoks. <https://databoks.katadata.co.id/datapublish/2022/07/07/terus-meningkat-jumlah-penduduk-ri-tembus-275-77-juta-hingga-pertengahan-2022>
- 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*, 3(4), 823-842.
- Ariesta, P. G., & Purwaningsih, E. (2022). Pengaruh Pertumbuhan Penjualan, Leverage, dan Kompetensi Komisaris Independent terhadap penghindaran pajak. *Fair Value: Jurnal Ilmiah Akuntansi dan Keuangan*, 5(3), 1447-1455. <https://doi.org/10.32670/fairvalue.v5i3.2665>
- Ayu, A. (2023). *Peneliti Ungkap Mandeknya Industri properti Bisa Picu Kemiskinan hingga 47 Juta Orang*. tvberita.co.id. <https://tvberita.co.id/headline/peneliti-ungkap-mandeknya-industri-properti-bisa-picu-kemiskinan-hingga-47-juta-orang/>

- Badan Pusat Statistik. (2023). Jumlah Penduduk Tahun Pertengahan (Ribuan Jiwa), 2021-2023. Badan Pusat Statistik. <https://www.bps.go.id/indicator/12/1975/1/jumlah-penduduk-pertengahan-tahun.html>
- Barli, H. (2018). Pengaruh Leverage Dan Firm Size Terhadap Penghindaran Pajak. *Jurnal Ilmiah Akuntansi Universitas Pamulang*, 6(2), 223.
- 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. <https://www.ajhssr.com/wp-content/uploads/2021/01/C215011322.pdf>
- Delgado, F. J., Fernandez-Rodriguez, E., & Martinez-Arias, A. (2014). Effective tax rates in corporate taxation: A quantile regression for the EU. *Engineering Economics*, 25(5), 487-496. <https://doi.org/10.5755/j01.ee.25.5.4531>
- Dewinta, I. A. R., & Setiawan, P. E. (2016). Pengaruh ukuran perusahaan, umur perusahaan, profitabilitas, leverage, dan pertumbuhan penjualan terhadap tax avoidance. *E-Jurnal Akuntansi Universitas Udayana*, 14(3), 1584-1613.
- Dyreng, S. D., Hanlon, M., & Maydew, E. L. (2008). Long-run corporate tax avoidance. *The accounting review*, 83(1), 61-82. <https://doi.org/10.2308/accr.2008.83.1.61>

- 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*, 5(10), 74-80.
<https://doi.org/10.31695/IJASRE.2019.33547>
- 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://journals.ums.ac.id/index.php/reaksi/article/view/9338>
- Fitriya. (2023). *Pajak Penghasilan (PPh) Badan : Jenis, Tarif, Cara Menghitung*. Klikpajak. <https://klikpajak.id/blog/pajak-penghasilan-badan-jenis-tarif-hitung-dan-lapor-pajak/#:~:text=Tarif%20Pajak%20Penghasilan%20Badan%20Berapa,22%25%20mulai%20Tahun%20Pajak%202022.>
- Gebhart, M. S. (2017). Measuring corporate tax avoidance—An analysis of different measures. *Junior Management Science*, 2(2), 43-60.
<https://doi.org/10.5282/jums/v2i2pp43-60>
- Ghozali, I. (2018). *Aplikasi analisis multivariate dengan program IBM SPSS 25 edisi ke-9* (9th ed.). Universitas Diponegoro.
- Hallin, M. (2014). Gauss–Markov Theorem in Statistics. *ResearchGate*.
https://www.researchgate.net/publication/316405046_Gauss-Markov_Theorem_in_Statistics

- Hardani, K. N. R., & Ramantha, I. W. (2020). The effect of age differences, work experience and education levels on the effectiveness of using accounting information systems. *American Journal of Humanities and Social Sciences Research (AJHSSR)*, 4(5), 183-189. <https://ajhssr.com/wp-content/uploads/2020/05/U2045183189.pdf>
- HAZIR, Ç. A. (2019). Determinants of effective tax rates in Turkey. *Journal of Research in Business*, 4(1), 35-45. <https://dergipark.org.tr/en/pub/jrb/issue/46683/539916>
- HS, A. T., Chalissa, A. T., Fauziah, H. D., & Negara, P. A. (2023). Pengaruh Leverage, Pertumbuhan Penjualan, dan Capital Intensity terhadap Tax Avoidance. *ULIL ALBAB: Jurnal Ilmiah Multidisiplin*, 2(2), 818-824. <https://doi.org/10.56799/jim.v2i2.1341>
- 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)
- Kemenkeu.go.id. (2023). *Menkeu : Kinerja Penerimaan Negara Luar Biasa Dua Tahun Berturut-turut*. Direktorat Jenderal Pengelolaan Pembiayaan Dan Risiko Kementerian Keuangan. <https://www.kemenkeu.go.id/informasi-publik/publikasi/berita-utama/Kinerja-Penerimaan-Negara-Luar-Biasa>
- Kementerian PUPR. (2023). *Buka Munas Rei, Presiden Jokowi : Sektor Properti dan Perumahan Berikan Multiplier Effect yang Tinggi untuk perekonomian*. Kementerian Pekerjaan Umum dan Perumahan Rakyat.

<https://pu.go.id/berita/buka-munas-rei-presiden-jokowi-sektor-properti-dan-perumahan-berikan-multiplier-effect-yang-tinggi-untuk-perekonomian>

Kopp, C. M. (2023). *Agency Theory*. Investopedia.
<https://www.investopedia.com/terms/a/agencytheory.asp>

Kraft, A. (2014). What really affects German firms' effective tax rate?. *International Journal of Financial Research*, 5(3), 1-19.
<http://dx.doi.org/10.2139/ssrn.2282907>

Langi, J. T. G., Kalangi, L., & Warongan, J. D. (2023). PENGARUH CAPITAL INTENSITY, LEVERAGE, SALES GROWTH, DAN MARKET-TO-BOOK-RATIO TERHADAP TAX AVOIDANCE PADA PERUSAHAAN SEKTOR KESEHATAN DI INDONESIA. *Jurnal Riset Akuntansi dan Auditing "GOODWILL"*, 14(1), 97-112.
<https://ejournal.unsrat.ac.id/v3/index.php/goodwill/article/view/48185>

Lind, D. A., Marchal, W. G., & Wathen, S. A. (2012). *Statistical Techniques in Business & Economics (15th ed.)*. WordPress.com.

Maula, H., Saifullah, M., Nurudin, N., & Zakiy, F. S. (2019). The influence of return on assets, leverage, size, and capital intensity on tax avoidance. *AFEBI Accounting Review*, 4(1), 50-62.
<https://doi.org/10.47312/aar.v4i01.223>

Moles, P., Parrino, R., & Kidwell, D. S. (2011). *Analysing Financial Statements*. John Wiley & Sons. *Corporate finance* (pp. 129-132)
<https://wileysgp.ipublishcentral.net/reader/1939/&returnUrl%3DaHR0cH>

M6Ly93aWxleXNncC5pcHVibGlzaGNlbnRyYWwubmV0L215LWxpYn
 Jhcnk%3D?productType=eBook&themeName=Default-Theme

Noviyani, E., & Mu'id, D. (2019). Pengaruh return on assets, leverage, ukuran perusahaan, intensitas aset tetap dan kepemilikan institusional terhadap penghindaran pajak. *Diponegoro Journal of Accounting*, 8(3).
<https://ejournal3.undip.ac.id/index.php/accounting/article/view/25712>

Novriyanti, I., & Dalam, W. W. W. (2020). Faktor-Faktor yang Mempengaruhi Penghindaran Pajak. *Journal of Applied Accounting and Taxation*, 5(1), 24-35.

Pajak.go.id. (2023). *PENGERTIAN PAJAK*. Direktorat Jenderal Pajak.
<https://www.pajak.go.id/id/pajak>

Pohan, C. A. (2022). *Optimizing corporate tax management: Kajian perpajakan dan tax planning-nya terkini*. Bumi Aksara.

Popkes, A. L. (2021). Bayesian linear regression.
https://alpopkes.com/posts/machine_learning/bayesian_linear_regression/#:~:text=In%20simple%20linear%20regression%20we,over%20the%20parameters%20and%20predictions.

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.
<https://doi.org/10.21512/jafa.v7i2.6378>

- Pusat Kebijakan Anggaran Pendapatan dan Belanja Negara. (2016). *Dampak Perkembangan Sektor Properti terhadap Perekonomian Daerah: Optimalisasi Penerimaan Pemerintah Daerah dari Sektor Properti*. Badan Kebijakan Fiskal.
<https://fiskal.kemenkeu.go.id/kajian/2016/09/27/112320261370982-dampak-perkembangan-sektor-properti-terhadap-perekonomian-daerah-optimalisasi-penerimaan-pemerintah-daerah-dari-sektor-properti>
- Putra, P. D., Zainal, A., Thohiri, R., & Harahap, K. (2019). Factors affecting tax avoidance in Indonesia and Singapore practices: a view from agency theory. *Labuan Bulletin of International Business and Finance (LBIBF)*, 17(2), 24-40. <https://doi.org/10.51200/lbibf.v17i2.2537>
- Putri, A. M. H. (2023). *Penerimaan Pajak RI Tembus Rp 688 T, Bisa Lewati Rekor 2022?*. CNBC Indonesia.
<https://www.cnbcindonesia.com/research/20230526072752-128-440754/penerimaan-pajak-ri-tembus-rp-688-t-bisa-lewati-rekor-2022>
- Rizaty, M. A. (2023). *Data Proyeksi Jumlah Kelahiran di Indonesia hingga 2023*. Data Indonesia: Data Indonesia for Better Decision. Valid, Accurate, Relevant. <https://dataindonesia.id/varia/detail/data-proyeksi-jumlah-kelahiran-di-indonesia-hingga-2023>
- 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.
<https://www.researchgate.net/publication/314379411>

- Savitri, E. (2017). Determinants of effective Tax Rate of the top 45 Largest listed companies of Indonesia. *International Journal of Management Excellence* (ISSN: 2292-1648), 9(3), 1183-1188. <https://doi.org/10.17722/ijme.v9i3.944>
- Stickney, C. P., & McGee, V. E. (1982). Effective corporate tax rates the effect of size, capital intensity, leverage, and other factors. *Journal of accounting and public policy*, 1(2), 125-152. [https://doi.org/10.1016/S0278-4254\(82\)80004-5](https://doi.org/10.1016/S0278-4254(82)80004-5)
- Sulaeman, R. (2021). Pengaruh Profitabilitas, Leverage dan Ukuran Perusahaan Terhadap Penghindaran Pajak (Tax Avoidance). *Syntax Idea*, 3(2), 354-367. <https://doi.org/10.46799/syntax-idea.v3i2.1050>
- Wahyuni, L., Fahada, R., & Atmaja, B. (2019). The effect of business strategy, leverage, profitability and sales growth on tax avoidance. *Indonesian Management and Accounting Research*, 16(2), 66-80. <http://www.trijurnal.lemlit.trisakti.ac.id/index.php/imar>
- Wiratama, Y. R., & Kurniawan, B. (2023). THE INFLUENCE OF RETURN ON ASSETS, LEVERAGE, CAPITAL INTENSITY, AND CORPORATE GOVERNANCE TOWARDS TAX AVOIDANCE. *In Proceeding of International Conference on Entrepreneurship (IConEnt)* (Vol. 2, pp. 124-130). <https://ojs.uph.edu/index.php/IConEnt/article/view/6190>