

REFERENCES

- Fionasari, D. F., Savitri, E. S., Andreas, A. (2017, Oktober). Pengaruh Pengungkapan Corporate Social Responsibility terhadap Agresivitas Pajak. *Sorot*, 12(2), 95 – 105.
<https://media.neliti.com/media/publications/235085-pengaruh-pengungkapan-social-responsibility-terhadap-agresivitas-pajak.pdf>
- Altenburger, R. (Ed.). (2018). Innovation Management and Corporate Social Responsibility. Springer Nature Switzerland AG.
- Dwiyanti, I. A. I., Jati, I. K. (2019, June). Pengaruh Profitabilitas, Capital Intensity, dan Inventory Intensity pada Penghindaran Pajak. *E-Jurnal Akuntansi Universitas Udayana*, 27(3), 24. <https://doi.org/10.24843/EJA>
- Yanti, L. D. Y., Hartono, L. H. (2019, February). Effect of Leverage, Profitability and Company Size on Tax Aggressiveness. *eCo-Fin*, 1(1), 1 – 11.
<https://jurnal.kdi.or.id/index.php/ef>
- Ratnawati, V. R., Silfi, A. S. (2017, Februari). Pengaruh Corporate Social Responsibility, Ukuran Perusahaan, Profitabilitas, Leverage, Capital Intensity Dan Kepemilikan Keluarga Terhadap Agresivitas Pajak. *JOM Fekon*, 4(1), 1886 – 1990.
- Putri, C. L. P., Lautania, M. F. L. (2016). Pengaruh Capital Intensity Ratio, Inventory Intensity Ratio, Ownership Strucutre Dan Profitability Terhadap Effective Tax Rate (Etr) (Studi Pada Perusahaan Manufaktur Yang Terdaftar DI Bursa Efek Indonesia Tahun 2011 -2014). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 1(1), 101 – 119.

- Dewi, S. P., Cynthia, C. (2018, Mei). Aggressiveness Tax In Indonesia. *Jurnal Akuntansi*, 22(2), 239 – 254.
- Megawati, M., Dermawan, E. S. D. (2019). Analisis Pengaruh Firm Size, Firm Age, Leverage, Dan Growth Terhadap Kinerja Perusahaan. *Jurnal Multiparadigma Akuntansi*, 1(3), 666 – 674.
- Meriam, M. (2019, September). Analisis Pengaruh Firm Size, Risiko Keuangan, Dan Profitabilitas Terhadap Risiko Bisnis Pada Perusahaan Sektor Makanan Dan Minuman DI Bursa Efek Indonesia. *Jurnal Dialektika*, 4(2), 39 – 49.
- Riadi, M. (2020, April). Ukuran Perusahaan (Pengertian, Jenis, Kriteria dan Indikator). *KajianPustaka.com*.
<https://www.kajianpustaka.com/2020/04/ukuran-perusahaan-pengertian-jenis-kriteria-dan-indikator.html>
- Kristiadi, F. K., Kurniawati, E. P. K., Naufa, A. M. N. (2020, Agustus). Corporate Social Responsibility and Tax Aggressiveness: Evidence From Indonesia. *Jurnal Manajemen Teori dan Terapan*, 13(2), 105 – 121. <https://ejournal.unair.ac.id/JMTT>
- Lestari, P. A. S. L., Pratomo, D. P., Asalam, A. G. A. (2019). Pengaruh Koneksi Politik dan Capital Intensity Terhadap Agresivitas Pajak. *Jurnal ASET (Akuntansi Riset)*, 11(1), 41 – 53.
- Afiana, N. A., Mukti, I. M. (2020, March). The Effect of Capital Intensity and Leverage Against Tax Aggressiveness (the Empirical Studies at Mining Companies Which Have Been Registered on Indonesia Stock Exchange

- During the Period of 2014-2018). *International Journal of Innovative Science and Research Technology*, 5(3), 1024 – 1032.
- Indradi, D. I. (2018, Januari). Pengaruh Likuiditas, Capital Intensity Terhadap Agresivitas Pajak. *Jurnal Akuntansi Berkelanjutan Indonesia*, 1(1), 147 – 167.
- Ann, S. A., Manurung, A. H. M. (2019, March). The Influence of Liquidity, Profitability, Intensity, Inventory, Related Party, Debt, And Company Size To Aggressive Tax Rate. *Archives of Business Research*, 7(3), 105 – 115.
- Ratnawati, V. R., Wahyunir, N. W., Abdurrahman, A. A. (2019). The Effect of Institutional Ownership, Board of Commissioners, Audit Committee on Tax Aggressiveness; Firm Size as a Moderating Variable. *International Journal of Business and Economy*, 1(2). 103 – 114.
<http://myjms.mohe.gov.my/index.php/ijbec>.
- Kimsen, K., Kismanah, I. K., Masitoh, S. M. (2018, June). Profitability, Leverage, Size of Company Towards Tax Avoidance. *Jurnal Ilmiah Akuntansi Fakultas Ekonomi*, 4(1), 29 – 36. <https://journal.unpak.ac.id/index.php/jiafe>.
- Shojaie, T. S., Tehranchian, A. M. T. (2018). New Empirical Evidence on the Determinants of Capital Intensity: An Adaptive Comparison of Iran and China. *International Journal of Economics and Financial Issues*, 8(2), 94 - 100. www.econjournals.com
- Kalbuana, N. K., Solihin, S., Saptono, S., Yohana, Y., Yanti, D. R. Y. (2020). The Influence of Capital Intensity, Firm Size, and Leverage on Tax Avoidance

- on Companies Registered in Jakarta Islamic Index (Jii) Period 2015-2019. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 4(3), 272 – 278. <https://jurnal.stie-aas.ac.id/index.php/IJEBAR>
- Hayes, A. H. (2021). Descriptive Statistics . https://www.investopedia.com/terms/d/descriptive_statistics.asp
- McLeod, S. M. (2019). What's the difference between qualitative and quantitative research? <https://www.snapsurveys.com/blog/qualitative-vs-quantitative-research/>
- Zhang, Y. Z. (2019). The Implementation of Corporate Social Responsibility. <https://impakter.com/corporate-social-responsibility/>
- Pettinger, T. P. (2021). Capital Intensive. <https://www.economicshelp.org/blog/glossary/capital-intensive/>
- Ainiyah, N.A, Deliar, A. D., Virtriana, R. V., (2016). The Classical Assumption Test To Driving Factors Of Land Cover Change In The Development Region Of Northern Part Of West Java. *The International Archives of the Photogrammetry, Remote Sensing and Spatial Information Sciences*, XLI(B6), 205 – 210.
- Potters, C, P. (2021). R-Squared vs. Adjusted R-Squared: What's the Difference? <https://www.investopedia.com/ask/answers/012615/whats-difference-between-rsquared-and-adjusted-rsquared.asp>
- EIBN Sector Reports: Food & Beverage. (2017). German-Indonesian Chamber of Industry and Commerce.

Demir, Y. D., Dincer, F. D. I. (2020). The Effects of Industry 4.0 on the Food and Beverage Industry. *Journal of Tourismology*, 6(1), 2 – 14.

