

DAFTAR PUSTAKA

- Abdul Wahab, E. A., Ariff, A. M., Madah Marzuki, M., & Mohd Sanusi, Z. (2017). Political connections, corporate governance, and tax aggressiveness in Malaysia. *Asian Review of Accounting*, 25(3), 424–451. <https://doi.org/10.1108/ARA-05-2016-0053>
- Andhari, P. A. S., & Sukartha, I. M. (2017). Pengaruh pengungkapan corporate social responsibility, profitabilitas, inventory intensity, capital intensity, dan leverage pada agresivitas pajak. *E-Jurnal Akuntansi Universitas Udayana*, 18.3(Bali), 2115–2142.
- Aprianto, M., & Dwimulyani, S. (2019). Pengaruh Sales Growth Dan Leverage Terhadap Tax Avoidance Dengan Kepemilikan Institusional Sebagai Variabel Moderasi. *Seminar Nasional Pakar*.
- Bird, R., & Davis-Nozemack, K. (2018). Tax Avoidance as a Sustainability Problem. *Journal of Business Ethics*, 151(4), 1009–1025. <https://doi.org/10.1007/s10551-016-3162-2>
- Budhi, N., Dharma, S., & Noviari, N. (2017). *Pengaruh Corporate Social Responsibility Dan Capital Intensity Terhadap Tax Avoidance* (Vol. 18). www.bps.go.id
- Budiman, J., & Setiyono, S. (2012). *Pengaruh Karakter Eksekutif Terhadap Penghindaran Pajak (Tax Avoidance)*. http://etd.repository.ugm.ac.id/home/detail_pencarian/54398
- 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(Bali), 1584–1613. <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/16009>
- Dwiyanti, I. A. I., & Jati, I. K. (2019). Pengaruh Profitabilitas, Capital Intensity, dan Inventory Intensity pada Penghindaran Pajak. *E-Jurnal Akuntansi*, 2293. <https://doi.org/10.24843/eja.2019.v27.i03.p24>
- Fauzan, F., Ayu Wardan, D., & Nissa Nurharjanti, N. (2019). The Effect of Audit Committee, Leverage, Return on Assets, Company Size, and Sales Growth on Tax Avoidance. *JURNAL Riset Akuntansi Dan Keuangan Indonesia*, 4(3). <http://journals.ums.ac.id/index.php/reaksi/index>
- Frank, M. M., Lynch, L. J., & Rego, S. O. (2009a). Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting. *The Accounting Review*, 84(2), 467–496. <https://doi.org/10.2308/accr.2009.84.2.467>
- Frank, M. M., Lynch, L. J., & Rego, S. O. (2009b). Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting. *The Accounting Review*, 84(2), 467–496. <https://doi.org/10.2308/accr.2009.84.2.467>

- Hanlon, M., & Heitzman, S. (2010). A review of tax research. *Journal of Accounting and Economics*, 50(2–3), 127–178. <https://doi.org/10.1016/j.jacceco.2010.09.002>
- Hanlon, M., & Slemrod, J. (2009). What does tax aggressiveness signal? Evidence from stock price reactions to news about tax shelter involvement. *Journal of Public Economics*, 93(1–2), 126–141. <https://doi.org/10.1016/j.jpubeco.2008.09.004>
- Hidayat, W. W. (2018). Pengaruh Profitabilitas, Leverage dan Pertumbuhan Penjualan Terhadap Penghindaran Pajak Studi Kasus Perusahaan Manufaktur di Indonesia. *Jurnal Riset Manajemen Dan Bisnis (JRMB) Fakultas Ekonomi UNIAT, Vol.3, No.1*(Februari), 19–26.
- Januari, D. M. D., & Suardikha, I. M. S. (2019). Pengaruh Corporate Social Responsibility, Sales Growth, dan Profitabilitas Terhadap Tax Avoidance. *E-Jurnal Akuntansi*, 1653. <https://doi.org/10.24843/eja.2019.v27.i03.p01>
- Jin, X. (2021). Corporate tax aggressiveness and capital structure decisions: Evidence from China. *International Review of Economics and Finance*, 75, 94–111. <https://doi.org/10.1016/j.iref.2021.04.008>
- Kim, J. H., & Im, C. C. (2016). Corporate Tax Avoidance in SME: The Effect of Listing. *International Journal of U- and e- Service, Science and Technology*, 9(6), 283–294. <https://doi.org/10.14257/ijunesst.2016.9.6.26>
- Laguir, I., Stagliano, R., & Elbaz, J. (2015). Does corporate social responsibility affect corporate tax aggressiveness? *Journal of Cleaner Production*, 107, 662–675. <https://doi.org/10.1016/j.jclepro.2015.05.059>
- Lanis, R., & Richardson, G. (2012). Corporate social responsibility and tax aggressiveness: a test of legitimacy theory. *Accounting, Auditing & Accountability Journal*, 26(1), 75–100. <https://doi.org/10.1108/09513571311285621>
- Marfiana, A., Praka, Y., Putra, M., Keuangan, P., Stan, N., & Id, A. M. A. (2021). The Effect of Employee Benefit Liabilities, Sales Growth, Capital Intensity, and Earning Management on Tax Avoidance. *Jurnal Manajemen STIE Muhammadiyah Palopo*, 7(1).
- Meilina, S., & Sugiyarti², P. L. (2017). Pengaruh Intensitas Aset Tetap, Pertumbuhan Penjualan dan Koneksi Politik Terhadap Tax Avoidance. *Jurnal Riset Akuntansi Dan Keuangan*, 5(3), 1625–1642. <https://doi.org/10.17509/jrak.v5i3.9225>
- Ningrum, E. M., Samrotun, Y. C., & Fajri, R. N. (2019). Tax Avoidance Ditinjau Dari Corporate Governance Pada Perusahaan Property Dan Real Estate. In *Universitas Islam Batik Surakarta Jl. Agus Salim* (Vol. 5, Issue 2).
- Novitasari, S. (2016). Pengaruh manajemen laba, corporate governance, dan intensitas modal terhadap agresivitas pajak perusahaan (studi empiris pada

- perusahaan property dan real estate yang terdaftar di BEI periode tahun 2010–2014). *Jurnal Online Mahasiswa Fakultas Ekonomi*, 4(1)(Pekanbaru), 1901–1914.
<https://jom.unri.ac.id/index.php/JOMFEKON/article/view/13314/12878>
- Nugraha, M. I., & Mulyani, S. D. (2019). Peran Leverage Sebagai Pemediasi Pengaruh Karakter Eksekutif, Kompensasi Eksekutif, Capital Intensity, Dan Sales Growth Terhadap Tax Avoidance. *Jurnal Akuntansi Trisakti*, 6(2), 301. <https://doi.org/10.25105/jat.v6i2.5575>
- Oktaviyani, R., & Munandar, A. (2017). Effect of Solvency, Sales Growth, and Institutional Ownership on Tax Avoidance with Profitability as Moderating Variables in Indonesian Property and Real Estate Companies. *Binus Business Review*, 8(3), 183. <https://doi.org/10.21512/bbr.v8i3.3622>
- Permata, A. D., Nurlaela, S., & Wahyuningsih, E. M. (2018). Pengaruh Size, Age, Profitability, Leverage dan Sales Growth Terhadap Tax Avoidance. *Jurnal Akuntansi Dan Pajak*, 19(1), 10. <https://doi.org/10.29040/jap.v19i1.171>
- Purwanto, P., & Indrawan, R. (2020). *The Determinants of Tax Evasion in Directorate General of Customs and Excise Jakarta*. www.cnbcindonesia.com,
- Rahma, A. A., Pratiwi, N., Mary, H., & Indriyenni, I. (2022). Pengaruh Capital Intensity, Karakteristik Perusahaan, Dan CSR Disclosure Terhadap Penghindaran Pajak Pada Perusahaan Manufaktur. *Owner*, 6(1), 677–689. <https://doi.org/10.33395/owner.v6i1.637>
- Ruan, J., Yan, Z., Dong, B., Zheng, Q., & Qian, B. (2019). Identifying suspicious groups of affiliated-transaction-based tax evasion in big data. *Information Sciences*, 477, 508–532. <https://doi.org/10.1016/j.ins.2018.11.008>
- Sangata Ramadhani, W., & Nur Triyanto, D. (2020). Pengaruh Hedging, Financial Lease dan Sales Growth terhadap Agresivitas Pajak. In *Journal of Applied Accounting and Taxation Article History* (Vol. 5, Issue 1).
- Seralurin, Y. C., & Ermawati, Y. (2019). Influence of self-assessment system, taxation understanding, and discrimination toward ethics of tax evasion. *International Research Journal of Management, IT and Social Sciences*, 6(5), 267–278. <https://doi.org/10.21744/irjmis.v6n5.745>
- Slemrod, J. (2004). The Economics of Corporate Tax Selfishness. *National Tax Journal*, 57(4), 877–899. <https://doi.org/10.17310/ntj.2004.4.06>
- Sonia, S., & Suparmun, H. (2019). *Factors Influencing Tax Avoidance*.
- Swingly, C., & Sukartha, I. M. (2015). Pengaruh Karakter Eksekutif, Komite Audit, Ukuran Perusahaan, Leverage dan Sales growth Pada Tax Avoidance. *E-Jurnal Akuntansi Universitas Udayana*, 10.1, 47–62.

- Weston, J. F., Brigham, E. F., & Khalid, A. Q. (1991). *Essentials of managerial finance* (7th ed., Vol. 2). Erlangga.
- Windaswari, K. A., & Merkusiwati, N. K. L. A. (2018). Pengaruh Koneksi Politik, Capital Intensity, Profitabilitas, Leverage dan Ukuran Perusahaan Pada Agresivitas Pajak. *E-Jurnal Akuntansi*, 1980. <https://doi.org/10.24843/eja.2018.v23.i03.p14>
- Wulandari, T. R., & Purnomo, L. J. (2021). Ukuran Perusahaan, Umur Perusahaan, Pertumbuhan Penjualan, Kepemilikan Manajerial dan Penghindaran Pajak. *Jurnal Akuntansi Dan Bisnis*, Vol. 21 No.1(Februari), 102–115.
- Zulaikha, H. R. H. (2013). Pengaruh Karakteristik Corporate Governance Terhadap Effective Tax Rate (Studi Empiris Pada Bumn Yang Terdaftar Di Bei 2009-2011). *Diponegoro Journal Of Accounting*, 2(2), 1–10. <http://ejournals-s1.undip.ac.id/index.php/accounting>

