

DAFTAR PUSTAKA

- Agustina Putri, A., Fathurrahmi Lawita Prodi Akuntansi, N., & Ekonomi dan Bisnis, F. (2019). *Pengaruh Kepemilikan Institusional dan Kepemilikan Manajerial Terhadap Penghindaran Pajak*.
- Anggara, O. B. D., & Salman, K. R. (2023). The Influence Chief Financial Officer, Profitabilitas, Leverage and Audit Committe on Tax Avoidance With Firm Size as a Control Variable. *JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)*, 7(1), 183–189. <https://doi.org/10.36555/jasa.v7i1.2102>
- Arianti, B. F. (2020). The Effect of Independent Commissioner's Moderation of CSR and Institutional Ownership on Tax Avoidance. *Jabe (journal of accounting and business education)*, 4(2), 98. <https://doi.org/10.26675/jabe.v4i2.8271>
- 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>
- Cintia Aulia Ramadanti, & Donny Maha Putra. (2022). Tax avoidance motives in property and real estate firms. *Jurnal Akuntansi Aktual* , 9, 2.
- Fadhila, N., & Andayani, S. (2022). Pengaruh Financial Distress, Profitabilitas, dan Leverage terhadap Tax Avoidance. *Owner*, 6(4), 3489–3500. <https://doi.org/10.33395/owner.v6i4.1211>
- Hendrianto, A. J., Suripto, S., Effriyanti, E., & Hidayati, W. N. (2022). Pengaruh Sales growth, Capital intensity, Kompensasi Eksekutif, dan Kepemilikan

- Manajerial Terhadap Penghindaran Pajak. *Owner*, 6(3), 3188–3199.
<https://doi.org/10.33395/owner.v6i3.1054>
- Hermi, H., & Petrawati, P. (2023). The effect of management compensation, thin capitalization and sales growth on tax avoidance with institusional ownership as moderation. *Media Riset Akuntansi, Auditing & Informasi*, 23(1), 1–14.
<https://doi.org/10.25105/mraai.v23i1.16790>
- Irawati, W., Akbar, Z., Wulandari, R., & Barli, H. (2020). Analisis Profitabilitas, Leverage, Pertumbuhan Penjualan Dan Kepemilikan Keluarga Terhadap Penghindaran Pajak. *Jurnal Akuntansi Kajian Ilmiah Akuntansi (JAK)*, 7(2), 190–199. <https://doi.org/10.30656/jak.v7i2.2307>
- Jaka Pamungkas, F. (2021). Accounting Analysis Journal The Effect of the Board of Commissioners, Audit Committee, Company Size on Tax Avoidance with Leverage as an Intervening Variable article info abstract. *Accounting Analysis Journal*, 10(3), 173–182. <https://doi.org/10.15294/aaaj.v10i3.51438>
- Juliyanti, W., & Wibowo, Y. K. (2021). Digital Literacy Analysis on Digital Economic Readiness during the COVID-19 Pandemic. *Integrated Journal of Business and Economics*, 5(3), 193. <https://doi.org/10.33019/ijbe.v5i3.334>
- Merslythalia, R., & Lasmana, M. S. (2017). Pengaruh Kompetensi Eksekutif, Ukuran Perusahaan, Komisaris Independen, dan Kepemilikan Institusional Terhadap Tax Avoidance. *Jurnal Ilmiah Akuntansi dan Bisnis*, 117. <https://doi.org/10.24843/jiab.2016.v11.i02.p07>

- Moeljono, M. (2020). Faktor-Faktor yang Mempengaruhi Penghindaran Pajak. *Jurnal Penelitian Ekonomi dan Bisnis*, 5(1), 103–121. <https://doi.org/10.33633/jpeb.v5i1.2645>
- Mutia Dewi Arsanti, P., & Nuryana Fatchan, I. (2021). The Effect of Financial Distress, The Effect of Financial Distress, Good Corporate Governance, and Good Corporate Governance, and Institutional Ownership on Tax Avoidance Institutional Ownership on Tax Avoidance (Empirical Study of Manufacturing (Empirical Study of Manufacturing Companies in the Consumer Goods Companies in the Consumer Goods Industry Sector Listed on the Indonesia Industry Sector Listed on the Indonesia. *JURNAL Riset Akuntansi dan Keuangan Indonesia*, 6(2). www.idx.
- Nor Rahma Rizka, & Rika Meidiana Rahayu. (2023). Does Firm Size Moderating Influence Of Sales Growth On Tax Avoidance? *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 10(2), 310–322. <https://doi.org/10.30656/jak.v10i2.5526>
- Nusa Bangsa, I. (2018). Jurnal Analisis Akuntansi Pengaruh Sistem Pengendalian Intern, Sistem Akuntansi Terhadap Kualitas Laporan Keuangan yang Dimoderasi oleh Komitmen Organisasi. *Jurnal Analisis Akuntansi*, 127–134. <https://doi.org/10.15294/aaj.v7i2.20616>
- Paramita, A. S., Ardiansah, M. N., Delyuzar, R. A., & Dzulfikar, A. (2023). The Analysis of Leverage, Return on Assets, and Firm Size on Tax Avoidance. *Accounting Analysis Journal*, 11(3), 186–195. <https://doi.org/10.15294/aaj.v11i3.61617>

- Ratnasari, D., Anita Nuswantara Jurusan Akuntansi, D., Ekonomi, F., Negeri Surabaya, U., & Jurusan Akuntansi, I. (2020). *pengaruh kepemilikan institusional dan leverage terhadap penghindaran pajak (tax avoidance)* (Vol. 09, Nomor 01). <https://journal.unesa.ac.id/index.php/akunesa>
- Riskatari, N. K. R., & Jati, I. K. (2020). Pengaruh Profitabilitas, Leverage dan Ukuran Perusahaan pada Tax Avoidance. *E-Jurnal Akuntansi*, 30(4), 886. <https://doi.org/10.24843/eja.2020.v30.i04.p07>
- Sangata Ramadhani, W., & Nur Triyanto, D. (2020). Pengaruh Hedging, Financial Lease dan Sales Growth terhadap Agresivitas Pajak. Dalam *Journal of Applied Accounting and Taxation Article History* (Vol. 5, Nomor 1).
- Setya Maharani, F., & Baroroh, N. (2019). Accounting Analysis Journal The Effects of Leverage, Executive Characters, and Institutional Ownership to Tax Avoidance With Political Connection as Moderation ARTICLE INFO ABSTRACT. *Accounting Analysis Journal*, 8(2), 81–87. <https://doi.org/10.15294/aaj.v8i2.30039>
- Sugiyono. (2020). *Metode penelitian kuantitatif, kualitatif dan R&D* (Sugiyono, Ed.). Bandung : Alfabeta.
- sutrisno. (2018). *Manajemen Keuangan* (3 ed.). Ekonisia.
- Toto Prihadi. (2020). *Analisis Laporan Keuangan*. PT Gramedia Pustaka Utama.
- Turyatini, T. (2017). The Analysis of Tax Avoidance Determinant on The Property and Real Estate Companies. *Jurnal Dinamika Akuntansi*, 9(2), 143–153. <https://doi.org/10.15294/jda.v9i2.10385>

Vina, V., Trisnawati, E., & Firmansyah, A. (2022). Mampukah Kepemilikan Institusional Mempengaruhi Tax Avoidance? *E-Jurnal Akuntansi*, 32(1), 3452. <https://doi.org/10.24843/eja.2022.v32.i01.p10>

