

DAFTAR PUSTAKA

- Abubakar, R. (2021). *Pengantar Metode Penelitian*. SUKA-Press UIN Sunan Kalijaga.
- Afrika, R. (2021). Kepemilikan Institusional Terhadap Penghindaran Pajak. *Balance : Jurnal Akuntansi Dan Bisnis*, 6(2), 132. <https://doi.org/10.32502/jab.v6i2.3968>
- Anggraeni Pratiwi, D., & Didik Ardiyanto, M. (2018). Pengaruh Struktur Kepemilikan Terhadap Agresivitas Pajak. *Diponegoro Journal of Accounting*, 7(4), 1–13. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Arianandini, P. W., & Ramantha, I. W. (2018). Pengaruh Profitabilitas, Leverage, dan Kepemilikan Institusional pada Tax Avoidance. *E-Jurnal Akuntansi*, 22, 2088. <https://doi.org/10.24843/EJA.2018.v22.i03.p17>
- Armstrong, C. S., Blouin, J. L., Jagolinzer, A. D., & Larcker, D. F. (2015). Corporate governance, incentives, and tax avoidance. *Journal of Accounting and Economics*, 60(1), 1–17. <https://doi.org/10.1016/j.jacceco.2015.02.003>
- Avrinia Wulansari, T., Titisari, K. H., & Nurlaela, S. (2020). Pengaruh Leverage, Intensitas Persediaan, Aset Tetap, Ukuran Perusahaan, Komisaris Independen Terhadap Agresivitas Pajak. *Jurnal Akuntansi Dan Ekonomi*, 5(1), 69–76. <https://doi.org/10.29407/jae.v5i1.14141>
- Axel, Mulyani, A. (2019). Pengaruh Tax Amnesty Terhadap Kepatuhan Wajib Pajak Dengan Pengetahuan Pepajakan Sebagai Pemoderasi. *Jurnal Akuntansi*, 8(1), 72–86. <https://doi.org/10.46806/ja.v8i1.580>
- Azmi, F., & Ramadhani, L. (2019). Factors Affecting Tax Aggressiveness In Plantation Companies Listed 2014-2017. *Journal of Accounting Science*, 3(1), 49–59. <https://doi.org/10.21070/jas.v3i1.2678>
- Bird, A., & Karolyi, S. A. (2017). Governance and Taxes: Evidence from Regression Discontinuity (Retracted). *The Accounting Review*, 92(1), 29–50. <https://doi.org/10.2308/accr-51520>
- Bloomberg*. (2024). <https://research.auctr.edu/bloombergterminal/citing-bloomberg>
- Diantari, P. R., & Ulupui, I. A. (2016). Pengaruh Komite Audit, Proporsi Komisaris Independen, dan Proporsi Kepemilikan Institusional terhadap Tax Avoidance. *E-Jurnal Akuntansi Universitas Udayana*, 16.1, 702–732.
- Dinar, M., Yuesti, A., & Shinta Dewi, N. P. (2020). Pengaruh Profitabilitas, Likuiditas dan Leverage Terhadap Agresivitas Pajak pada Perusahaan Manufaktur yang Terdaftar di BEI. *Jurnal Kharisma*, 2(Vol. 2 No. 1 (2020): Kumpulan Hasil Riset Mahasiswa Akuntansi (KHARISMA)), 158–174.
- Fadhila, Z., & Handayani, R. S. (2019). Tax Amnesty Effect On Tax Avoidance And Its Consequences On Firm Value (Empirical Study On Companies In Indonesia Stock Exchange). *JDA Jurnal Dinamika Akuntansi*, 11(1), 34–47.

- Fitri Wahyuni, S., Farisi, S., & Jufrizen. (2020). Determinants of Financial Distress in Manufacturing Sector Companies Listed on the Indonesia Stock Exchange. *INOVASI: Jurnal Ekonomi Keuangan Dan Manajemen*, 16(2), 286–298.
- Fitria, G., & Taufik, A. (2020). Tax Avoidance Level: Executive Characteristic, Independent Commissioner and Profitability in Indonesia Manufacture Company. *Proceedings of the Proceedings of the First Annual Conference of Economics, Business, and Social Science, ACEBISS 2019, 26 - 30 March, Jakarta, Indonesia*, 3. <https://doi.org/10.4108/eai.26-3-2019.2290694>
- Frank, M. M., Lynch, L. J., & Rego, S. O. (2009). Tax reporting aggressiveness and its relation to aggressive financial reporting. *Accounting Review*, 84(2), 467–496. <https://doi.org/10.2308/accr.2009.84.2.467>
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26*. Badan Penerbit Universitas Diponegoro.
- Goh, T. S., Nainggolan, J., & Sagala, E. (2019). Pengaruh Corporate Social Responsibility, Ukuran Perusahaan, Leverage, dan Profitabilitas Terhadap Agresivitas Pajak Perusahaan Pertambangan yang Terdaftar Di Bursa Efek Indonesia Periode Tahun 2015-2018. *Jurnal Akuntansi Dan Keuangan Methodist*, 3(1), 83–96. <https://doi.org/10.46880/jsika.v3i1.42>
- Hadipryanto, J., Sarah, S., Nuryanti, T., Yeni, Y., Ramadhony, R., & Adhikara, A. (2023). Analysis of Tax Amnesty Implementation in Tax Revenue in Asian Region Countries. *Riset : Jurnal Aplikasi Ekonomi, Akuntansi Dan Bisnis*, 5(1), 014–028. <https://doi.org/10.37641/riset.v5i1.214>
- Hajawiyah, A., Suryarini, T., Kiswanto, & Tarmudji, T. (2021). Analysis of a tax amnesty's effectiveness in Indonesia. *Journal of International Accounting, Auditing and Taxation*, 44. <https://doi.org/10.1016/j.intaccaudtax.2021.100415>
- Handoyo, S., Wicaksono, A. P., & Darmesti, A. (2022). Does Corporate Governance Support Tax Avoidance Practice in Indonesia? *International Journal of Innovative Research and Scientific Studies*, 5(3), 184–201. <https://doi.org/10.53894/ijirss.v5i3.505>
- Hasanah, U., Na'im, K., Elyani, E., & Waruwu, K. (2021). Analisis Perbandingan Tax Amnesty Jilid I dan Jilid II (Program Pengungkapan Sukarela) Serta Peluang Keberhasilannya. *Owner: Riset & Jurnal Akuntansi*, 5(2), 706–716. <https://doi.org/10.33395/owner.v5i2.565>
- Haudi, Burhanudin, & Hapsari, D. P. (2023). Pengaruh Intensitas Aset Tetap, Leverage, Sales Growth dan Profitabilitas Terhadap Tax Avoidance. *"LAWSUIT" Jurnal Perpajakan*, 2(2), 109–136. <https://doi.org/10.30656/lawsuit.v2i2.7458>
- Hendriyani, R., & Tahar, A. (2015). Analisis Faktor-Faktor Yang Mempengaruhi Tingkat Pengungkapan Keuangan Pemerintah. *Journal of Chemical*

Information and Modeling, 53(9), 1689–1699.

- Herlinda, A. R., & Rahmawati, M. I. (2021). Pengaruh Profitabilitas, Likuiditas, Leverage dan Ukuran Perusahaan terhadap Agresivitas Pajak. *Ilmu Dan Riset Akuntansi*, 10, 18.
- Hidayat, W. W. (2018). Dasar Dasar Analisa Laporan Keuangan. In F. Fabri (Ed.), *Uwais Inspirasi Indonesia* (I, Vol. 1).
- Innocent, O. C., & Gloria, O. T. (2018). Effect of Corporate Governance Mechanisms on Tax Aggressiveness of Quoted Manufacturing Firms on the Nigerian Stock Exchange. *Asian Journal of Economics, Business and Accounting*, 8(1), 1–20. <https://doi.org/10.9734/ajeba/2018/38594>
- Izdahara Afrina, Dirvi Surya Abbas, Imam Hidayat, & Ahmad Zaki Mubbarok. (2022). Pengaruh Profitabilitas, Komisaris Independen, Capital Intensity dan Leverage terhadap Agresivitas Pajak. *Akuntansi*, 1(4), 71–91. <https://doi.org/10.55606/jurnalrisetilmuakuntansi.v1i4.112>
- Jamei, R. (2017). International Journal of Economics and Financial Issues Tax Avoidance and Corporate Governance Mechanisms: Evidence from Tehran Stock Exchange. *International Journal of Economics and Financial Issues*, 7(4), 638–644.
- Jensen, M., & Meckling, W. (1976). Theory of the firm: managerial behavior, agency costs, and ownership structure. In *Journal of Financial Economics* (pp. 305–360). Cambridge University Press. <https://doi.org/10.1017/CBO9780511817410.023>
- Junensie, P. R., Trisnadewi, A. A. A. E., & Intan Saputra Rini, I. G. A. (2020). Pengaruh Ukuran Perusahaan, Corporate Social Responsibility, Capital Intensity, Leverage dan Komisaris Independen terhadap Agresivitas Pajak Penghasilan Wajib Pajak Badan pada Perusahaan Industri Konsumsi di Bursa Efek Indonesia Tahun 2015-2017. *Wacana Ekonomi (Jurnal Ekonomi, Bisnis Dan Akuntansi)*, 19(1), 67–77. <https://doi.org/10.22225/we.19.1.1600.67-77>
- Khan, M. A., & Nuryanah, S. (2023). Combating tax aggressiveness: Evidence from Indonesia's tax amnesty program. *Cogent Economics and Finance*, 11(2). <https://doi.org/10.1080/23322039.2023.2229177>
- Mita Dewi, N. (2019). Pengaruh Kepemilikan Institusional, Dewan Komisaris Independen dan Komite Audit terhadap Penghindaran Pajak (Tax Avoidance) pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Periode 2012-2016. *MAKSIMUM*, 9(1), 40. <https://doi.org/10.26714/mki.9.1.2019.40-51>
- Muljadi, C., Hastuti, M. E., & Hananto, H. (2022). Tax Amnesty, Corporate Social Responsibility, Good Corporate Governance Terhadap Penghindaran Pajak. *Jurnal Informasi, Perpajakan, Akuntansi, dan Keuangan Publik*, 17(2), 303–320. <https://doi.org/10.25105/jipak.v17i2.12864>

- Nugraha, N. B., & Meiranto, W. (2015). Pengaruh Corporate Social Responsibility, Ukuran Perusahaan, Profitabilitas, Leverage dan Capital Intensity terhadap Agresivitas Pajak (Studi Empiris pada Perusahaan Non Keuangan yang Terdaftar di Bursa Efek Indonesia 2012-2013). *Diponegoro Journal of Accounting*, 4(4), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Nuryanah, S., & Gunawan, G. (2022). Tax amnesty and taxpayers' noncompliant behaviour: evidence from Indonesia. *Cogent Business and Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2111844>
- Permatasari, I., Komalasari, A., & Septiyanti, R. (2019). The Effect of Independent Commissioners, Audit Committees, Financial Distress, and Company Sizes on Integrity of Financial Statements. *International Journal for Innovation Education and Research*, 7(12), 744–750. <https://doi.org/10.31686/ijer.vol7.iss12.2057>
- Prawira, I. F. A., & Sandria, J. (2021). The Determinants of Corporate Tax Aggressiveness. *Estudios de Economia Aplicada*, 39(4), 1–9. <https://doi.org/10.25115/eea.v39i4.4482>
- Purba, C. V. J., & Kuncahyo, H. D. (2020). Pengaruh Profitabilitas, Likuiditas, dan Leverage Terhadap Agresivitas Pajak pada Perusahaan Manufaktur Sektor Lainnya yang Terdaftar di BEI. *Bisnis-Net Jurnal Ekonomi Dan Bisnis*, 3(2), 158–174.
- Purnomo, R. A. (2016). Analisis Statistik Ekonomi dan Bisnis Dengan SPSS. In *Wade Group (I)*. WADE GROUP.
- Putri, K. R., & Andriyani, L. (2021). Pengaruh Capital Intensity, Dewan Komisaris, dan Kepemilikan Institusional Terhadap Agresivitas Pajak. *UM Magelang Conference Series*.
- Rahayu, N. (2017). Pengaruh Pengetahuan Perpajakan, Ketegasan Sanksi Pajak dan Tax Amnesty terhadap Kepatuhan Wajib Pajak. *Akuntansi Dewantara*, 1(1). <https://doi.org/10.26460/ad.v1i1.21>
- Rahayu, U., & Kartika, A. (2021). Pengaruh Profitabilitas, Corporate Social Responsibility, Capital Intensity, Ukuran Perusahaan Terhadap Agresivitas Pajak. *Jurnal Maneksi*, 10(1), 25–33. <https://doi.org/10.31959/jm.v10i1.635>
- Richardson, G., & Lanis, R. (2007). Determinants of the variability in corporate effective tax rates and tax reform: Evidence from Australia. *Journal of Accounting and Public Policy*, 26(6), 689–704. <https://doi.org/10.1016/j.jaccpubpol.2007.10.003>
- Rinaldi, R. (2017). *Dampak Tax Amnesty terhadap Laporan Keuangan dan Pengaruhnya kepada Nilai Perusahaan*. May. <https://doi.org/10.13140/RG.2.2.19011.22569>
- Said, L. (2018). Implementation of Tax Amnesty and Its Impact on Indonesia Economics. *Reports on Economics and Finance*, 4(1), 45–56.

<https://doi.org/10.12988/ref.2018.815>

- Salman, K. R. (2018). The Tax Aggressiveness Behavior in The Companies Complying with The Sharia. *Journal of Applied Economic Sciences*, 13(8), 2493–2501.
- 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>
- Saputra, M. F., Rifa, D., & Rahmawati, N. (2015). Pengaruh Corporate Governance, Profitabilitas dan Karakter Eksekutif terhadap Tax Avoidance pada Perusahaan yang Terdaftar di BEI. *Jurnal Akuntansi & Auditing Indonesia*, 19(1), 1–12. <https://doi.org/10.20885/jaai.vol19.iss1.art1>
- Sari, C. D., & Rahayu, Y. (2020). Pengaruh Likuiditas, Leverage, Ukuran Perusahaan dan Komisaris Independen terhadap Agresivitas Pajak. *Jurnal Ilmu Dan Riset Akuntansi*, 9(2), 1–19.
- Savitri, D. A. M., & Rahmawati, I. N. (2017). Pengaruh Leverage, Intensitas Persediaan, Intensitas Aset Tetap, dan Profitabilitas terhadap Agresivitas Pajak. *Jurnal Ilmu Manajemen Dan Akuntansi Terapan*, 8(2).
- Setyowati, E., Titisari, K. H., & Dewi, R. R. (2018). The Effect of Profitability, Leverage, Liquidity, and the Company Size on Aggressiveness Tax. *Internasional Conference on Technology, Education, and Sosial Science*.
- Sugiyono, D. (2013). *Metode Penelitian Kuantitatif, Kualitatif, dan Tindakan*.
- Sulaeman, R. (2021). Pengaruh Profitabilitas, Leverage dan Ukuran Perusahaan terhadap Penghindaran Pajak (Tax Avoidance). *Universitas Sangga Buana (USB) YPKP Bandung Jawa Barat, Indonesia*, 3(2), 354–367.
- Sumiati, A., Widyastuti, U., Mardi, & Respati, D. K. (2023). Analysis Of Financial and Non-Financial Factors That Influence Tax Aggressiveness in Registered Companies on The Indonesia Stock Exchange Year Of 2016 – 2019. *Quality - Access to Success*, 24(193), 1–9. <https://doi.org/10.47750/QAS/24.193.01>
- Suyanto, K. D., & Supramono. (2012). Likuiditas, Leverage, Komisaris Independen, dan Manajemen Laba terhadap Agresivitas Pajak Perusahaan. *Jurnal Keuangan Dan Perbankan*, 16(2), 167–177.
- Suyono, E. (2018). External Auditors' Quality, Leverage, and Tax Aggressiveness: Empirical Evidence From The Indonesian Stock Exchange. *Media Ekonomi Dan Manajemen*, 33(2). <https://doi.org/10.24856/mem.v33i2.711>
- Tanjaya, C., & Nazir, N. (2021). Pengaruh Profitabilitas, Leverage, Pertumbuhan Penjualan, dan Ukuran Perusahaan terhadap Penghindaran Pajak pada Perusahaan Manufaktur Sektor Barang Konsumsi yang Terdaftar Di BEI Tahun 2015-2019. *Jurnal Akuntansi Trisakti*, 8(2), 189–208.

<https://doi.org/10.25105/jat.v8i2.9260>

Wijayanti, Y. C., & Merkusiwati, N. K. L. A. (2017). Pengaruh Proporsi Komisaris Independen, Kepemilikan. *E-Jurnal Akuntansi Universitas Udayana*, Vol.20.1, 699–728.

Yahaya, K. A., & Yusuf, K. (2020). Impact of Company Characteristics on Aggressive Tax Avoidance in Nigerian Listed Insurance Companies. *Jurnal Administrasi Bisnis*, 9(2), 101–111. <https://doi.org/10.14710/jab.v9i2.30512>

Yuliani, N. A., & Prastiwi, D. (2021). Pengaruh Dewan Komisaris Independen, Komite Audit, dan Kepemilikan Institusional terhadap Agresivitas Pajak. *Jurnal Riset Akuntansi Dan Keuangan*, 9(1), 141–148. <https://doi.org/10.17509/jrak.v9i1.27573>. Copyright