

## DAFTAR PUSTAKA

- Abid, S., & Dammak, S. (2022). Corporate social responsibility and tax avoidance: the case of French companies. *Journal of Financial Reporting and Accounting*, 20(3/4), 618–638.
- Abigail, A., & Dharmastuti, C. (2022). The impact of related party transactions on firm value in Indonesia: moderating role of good corporate governance. *Cogent Business & Management*, 9(1), 2135208.
- Achjar, K. A. H., Rusliyadi, M., Zaenurrosyid, A., Rumata, N. A., Nirwana, I., & Abadi, A. (2023). *Metode Penelitian Kualitatif: Panduan Praktis untuk Analisis Data Kualitatif dan Studi Kasus*. PT. Sonpedia Publishing Indonesia.
- Akbar, F. S., & Meiryani, M. (2023). The Effect of Business Strategies and Environmental Uncertainty on Tax Avoidance in Manufacturing Companies in Indonesia. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 7(1), 51–65.
- AL Anssari, M. A., & Al-Tamimi, S. A. (2023). The Impact Of International Financial Reporting Standards (IFRS) On Conditional Conservatism In The Financial Statements Of Non-Financial Industry Sectors In The United Arab Emirates. *Journal of Namibian Studies*, 34.
- Alfandia, N. S. (2024). How do countries curb their debt or profit shifting: a systematic literature review. *Cogent Business & Management*, 11(1), 2344032.
- Alkausar, B., Kawakibi, F. B., & Lasmana, M. S. (2021). Corporate governance and tax aggressiveness: agency theory relationship. *Jurnal Reviu Akuntansi Dan Keuangan*, 11(1), 138–149.
- Alsmady, A. A. (2022). Accounting information quality and tax avoidance effect on investment opportunities evidence from Gulf Cooperation Council GCC. *Cogent Business & Management*, 9(1), 2143020.
- Amalia, A. N., & Khuzaini, K. (2021). Pengaruh Ukuran Perusahaan, Leverage Dan Struktur Modal Terhadap Kinerja Keuangan. *Jurnal Ilmu Dan Riset Manajemen (JIRM)*, 10(5).
- Amir, R. A., & Ahmadi, M. A. (2025). Analisis Kinerja Keuangan Sektor LQ 45 berdasarkan Indikator Keuangan dengan Pendekatan Structure Equation Modelling (SEM). *Jurnal Ekualisasi*, 6(1), 10–19.
- Andrew, R., & Pranata, Y. (2025). Determining Disclosure of Tax Avoidance. *Contabilita: Journal of Accounting and Finance*, 1(1), 52–62.
- Apriani, N., Putri, T. E., & Umiyati, I. (2020). The Effect Of Tax Avoidation, Exchange Rate, Profitability, Leverage, Tunneling Incentive And Intangible Assets On The Decision To Transfer Pricing. *JASS (Journal of Accounting for Sustainable Society)*, 2(02).
- Artinasari, N., & Mildawati, T. (2018). Pengaruh Profitabilitas, Leverage,

- Likuiditas, Capital Intensity Dan Inventory Intensity Terhadap Tax Avoidance. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, 7(8).
- Awen, B. I., Adewinmisi, G. O., & Yahaya, O. A. (2022). The influence of ownership structure on dividend policy in reducing agency problems in Nigeria listed non-financial services companies. *International Journal of Accounting and Finance*, 12(3), 99–111.
- Cahyamustika, M. A., & Oktaviani, R. M. (2023). Pengaruh Profitabilitas, Intensitas Modal, Dan Intensitas Persediaan Terhadap Penghindaran Pajak. *Jurnal Geoekonomi*, 15, 1–13. <http://jurnal.fem.uniba-bpn.ac.id/index.php/geoekonomi/article/view/328>
- Christiani, Y. N., Rane, M. K. D., & Sine, D. A. (2022). Analisis Pengaruh Perencanaan Pajak Terhadap Nilai Perusahaan Pada Perusahaan Sektor Pertanian Yang Terdaftar Di Bursa Efek Indonesia. *Among Makarti*, 14(2).
- Damsut, V. S., & Shanti, S. (2023). Pengaruh Thin Capitalization, Intensitas Persediaan, dan Likuiditas Terhadap Tax Avoidance. *Jurnal Ilmiah Mahasiswa Akuntansi*, 12(1), 1–12.
- 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.
- Elbadriati, B., Gemilang, S. G., & Handalucia, V. (2022). Testing The Religiosity Level As A Moderating Variable Towards The Productivity Level And The Economic Independence Of Women Songket Weavers. *Ulul Albab*, 23(2), 347.
- Elkins, D. (2024). Embracing Tax Avoidance. *University of Florida Journal of Law & Public Policy*, 34(3), 1.
- Erasmus, E. G., & Uwikor, M. K. (2021). Tax planning strategies and financial performance of quoted banks in Nigeria. *Journal of Accounting and Financial Management*, 7(5), 60–79.
- Fadrul, F., Howard, H., Nurazizah, F., Eddy, P., Novitriansyah, B., & Estu, A. Z. (2023). Analysis of Company Size, Inventory Intensity, and Variability of COGS on The Selection of Inventory Valuation Methods in Basic Materials Sector Companies Listed on IDX 2017-2021. *International Conference on Business Management and Accounting*, 2(1), 227–237.
- Firdausy, C. M. (2021). *Optimalisasi dan Penguatan Perpajakan Indonesia*. Yayasan Pustaka Obor Indonesia.
- Firmansyah, M. Y., & Bahri, S. (2022). Pengaruh Leverage, Capital Intensity, Sales Growth, dan Ukuran Perusahaan terhadap Tax Avoidance. *Jurnal Penelitian Dan Pengembangan Sains Dan Humaniora*, 6(3), 430–439.
- Fitricia, K., & Warsitasari, W. D. (2024). Analisis Perbandingan Kinerja Keuangan Perusahaan Sebelum dan Sesudah Initial Public Offering (IPO) pada Perusahaan yang Listing di BEI. *El-Mal: Jurnal Kajian Ekonomi & Bisnis*

*Islam*, 5(3), 1446–1466.

- Fuadi, F., Sawirti, R. A., Agustina, F. F., Mulyono, A., & Pratiwi, R. T. (2024). Apakah struktur kepemilikan mempengaruhi penghindaran pajak? Bukti empiris dari pasar modal Indonesia. *Jurnal Akuntansi Dan Keuangan (JAK)*, 29(1), 69–82.
- Ghozali, I. (2011). *Aplikasi analisis multivariate dengan program IBM. Spss*.
- Gita, I. A. M. A., Partika, I. D. M., & Suciwati, D. P. (2021). Effect Firm size, profitability and inventory intensity against effective tax rate (ETR). *Journal of Applied Sciences in Accounting, Finance, and Tax*, 4(1), 9–15.
- Guo, H., Legesse, T. S., Tang, J., & Wu, Z. (2021). Financial leverage and firm efficiency: The mediating role of cash holding. *Applied Economics*, 53(18), 2108–2124.
- Gwala, R. S., & Mashau, P. (2023). Tracing the evolution of agency theory in corporate governance. In *Governance as a catalyst for public sector sustainability* (pp. 260–285). IGI Global.
- Hamali, S., Riswanto, A., Zafar, T. S., Handoko, Y., Sarjana, I. W. M., Saputra, D., Manafe, H. A., Susanti, I., Kurniawan, S., & Sarjono, H. (2023). *metodologi Penelitian Manajemen: Pedoman Praktis Untuk Penelitian & Penulisan Karya Ilmiah Ilmu Manajemen*. PT. Sonpedia Publishing Indonesia.
- Hays, D. G., & McKibben, W. B. (2021). Promoting rigorous research: Generalizability and qualitative research. *Journal of Counseling & Development*, 99(2), 178–188.
- Hennink, M., & Kaiser, B. N. (2022). Sample sizes for saturation in qualitative research: A systematic review of empirical tests. *Social Science & Medicine*, 292, 114523.
- Herman, K., Nurmawati, B., Iryani, D., & Suhariyanto, D. (2023). Tindak pidana perpajakan yang merugikan keuangan negara atas penyalahgunaan transfer pricing untuk penghindaran pajak. *JPPi (Jurnal Penelitian Pendidikan Indonesia)*, 9(3), 1523. <https://doi.org/10.29210/020232796>
- Hidayati, R. N., & Sulistyowati, S. (2025). Analysis of determinants of tax avoidance in property and real estate companies: the role of capital intensity, corporate governance, transfer pricing and company size as moderating variables. *akurasi: Jurnal Riset Akuntansi Dan Keuangan*, 7(2), 153–168.
- Hossain, M. S., Ali, M. S., Islam, M. Z., Ling, C. C., & Fung, C. Y. (2024). Nexus between profitability, firm size and leverage and tax avoidance: evidence from an emerging economy. *Asian Review of Accounting*, 32(5), 759–780.
- Igakartika, B. M., Sukoharsono, E. G., & Rusydi, M. K. (2024). Apakah Kualitas Audit Memperlemah Multinasionalitas dan Suaka Pajak dengan Penghindaran Pajak? *Jurnal Akademi Akuntansi*, 7(3), 415–432.
- Igbinovia, I. M., & Usman, T. M. (2024). Tax Avoidance, Tax Planning Strategies

- and Firm Value of Manufacturing Firms in Nigeria. *Fuoye Journal of Accounting and Management*, 7(1).
- Ikechukwu, D., & Ogbodo, O. C. (2024). Firm Attributes and Aggressive Tax Planning Among Listed Manufacturing Companies in Nigeria. *Journal of Accounting and Financial Management*, 10(1), 33–52.
- Indarto, S. P. I., Yuni, S., Fransiska, C., & Andrenossa, G. (2025). The Influence Of Capital Intensity And Inventory Intensity On Tax Aggressiveness With Independent Commissioners As A Moderating Variable (Empirical Study On Mining Companies Listed On The Idx For The Period 2020-2023). *Sustainability Accounting Journal*, 1(2), 1–13.
- Julkam, J., & Efriyenti, D. (2023). Analisis Faktor-Faktor Yang Mempengaruhi Tax Avoidance Pada Perusahaan Manufaktur. *SEIKO: Journal of Management & Business*, 6(1), 459–470.
- Kartika, F. (2022). Pengaruh Struktur Kepemilikan, Tingkat Leverage, Dan Financial Distress Terhadap Tindakan Aggresivitas Pajak (Studi Perusahaan Manufaktur Di Bursa Efek Indonesia). *Journal Competency of Business*, 6(1), 95–115.
- Khasanah, L., Nugroho, W. S., & Nurcahyono, N. (2022). The Effect of Liquidity, Leverage, Company Size and Fixed Asset Intensity on Tax Aggressiveness. *MAKSIMUM: Media Akuntansi Universitas Muhammadiyah Semarang*, 12(2), 154–163.
- Kluzek, M. (2024). Taxation: An important tool of earnings management. In *Earnings Management and Corporate Finance* (pp. 68–83). Routledge.
- Kristanto, S. B. (2025). Peran Etika dalam Perencanaan Pajak. *Jurnal Etika Terapan*, 2(1), 26–37.
- Kurachman, T. (2021). Tax Review Atas Pemotongan Dan Pemungutan Pajak Penghasilan Jasa Perhotelan Sebagai Pemicu Penggalian Potensi Pajak. *Jurnal Pajak Dan Bisnis (Journal of Tax and Business)*, 2(2), 1–12.
- Kurniawan, R. (2023). Pengaruh Profitabilitas, Capital Intensity, Inventory Intensity, dan Sales Growth Terhadap Tax Avoidance (Studi Empiris pada Perusahaan Subsektor Perdagangan Eceran yang Terdaftar di Bursa Efek Indonesia Periode 2018–2022). *Prosiding: Ekonomi Dan Bisnis*, 3(2).
- Lauwrence, M., Fahmi, M., & Espa, V. (2025). Faktor-Faktor yang Mempengaruhi Tax Avoidance Pada Perusahaan Makanan dan Minuman yang Terdaftar di BEI. *Journal of Innovation in Management, Accounting and Business*, 4(1), 97–102.
- Lokanan, M. (2023). The morality and tax avoidance: A sentiment and position taking analysis. *Plos One*, 18(7), e0287327.
- Madden, B. J., & Stevens, D. E. (2024). Michael Jensen's contributions to the theory of the firm: A tribute in three acts. *Journal of Applied Corporate*

*Finance*, 36(3), 117–125.

- Masnoni, M., Judijanto, L., Moi, M. O. V., Amyulianthy, R., Asmara, R. Y., Abdullah, S., Nainggolan, C. D., Widiastuty, E., Handajani, L., & Sanjaya, P. S. (2024). *Teori Akuntansi: Teori Komprehensif dan Perkembangannya*. PT. Sonpedia Publishing Indonesia.
- Maulita, D., Framita, D. S., & Nailufaroh, L. (2022). Faktor-faktor yang mempengaruhi kualitas laba. *Jurnal Economina*, 1(1), 1–12.
- Mgammal, M. H. (2020). Corporate tax planning and corporate tax disclosure. *Meditari Accountancy Research*, 28(2), 327–364.
- Michalkova, L., Stehel, V., Nica, E., & Durana, P. (2021). Corporate Management: Capital Structure and Tax Shields. *Marketing and Management of Innovations*, 3, 276–295. <https://doi.org/10.21272/mmi.2021.3-23>.This
- Minh Ha, N., Tuan Anh, P., Yue, X.-G., & Hoang Phi Nam, N. (2021). The impact of tax avoidance on the value of listed firms in Vietnam. *Cogent Business & Management*, 8(1), 1930870.
- Mochtar, R. A. F. (2022). Pengaruh Perbedaan Laba Akuntansi dan Laba Fiskal (Book-Tax Difference) terhadap Pertumbuhan Laba (Studi Empiris pada Perusahaan Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia pada Tahun 2014–2017). *Bilancia: Jurnal Ilmiah Akuntansi*, 6(1), 88–99.
- Muslim, A. B., Wulandari, D. S., & Firmansyah, E. (2023). Analisis Aspek yang Mempengaruhi Penghindaran Pajak dengan Parameter Ukuran Perusahaan, Leverage, Intensitas Modal, Komisaris Independen dan Komite Audit. *Journal of Trends Economics and Accounting Research*, Vol.3, No.(4), 529–540. <https://doi.org/10.47065/jtear.v3i4.646>
- Naomi, I. W. (2023). Effects of Debt Financing on Financial Performance of Manufacturing Firms in Kenya. *African Journal of Commercial Studies*, 3(2), 86–95.
- Nursari, D. M., & Nazir, N. (2023). Pengaruh Profitabilitas, Leverage, Capital Intensity, Dan Inventory Intensity Terhadap Tax Avoidance Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi Yang Terdaftar Di Bei Tahun 2018-2020. *Jurnal Ekonomi Trisakti*, 3(1), 1889–1898.
- Oktaviani, R. M., Pratiwi, Y. E., Sunarto, S., & Jannah, A. (2021). The effect of leverage, earning management, capital intensity, and inventory intensity on tax aggressiveness of manufacturing companies in Indonesia. *The Journal of Asian Finance, Economics and Business*, 8(7), 501–508.
- Panno, A. (2020). Performance measurement and management in small companies of the service sector; evidence from a sample of Italian hotels. *Measuring Business Excellence*, 24(2), 133–160.
- Paramita, A. S., Ardiansah, M. N., Delyuzar, R. A., & Dzulfikar, A. (2022). The analysis of leverage, return on assets, and firm size on tax avoidance.

- Accounting Analysis Journal*, 11(3), 186–195.
- Permatasari, M., & Trisnawati, E. (2022). Deferred tax on real profit management with tax planning as moderating. *Jurnal Akuntansi*, 26(2), 280–305.
- Pharmacista, G. (2025). *Filsafat Hukum Penerapan Good Corporate Governance Dalam Perusahaan Keluarga*. PT kimhsafi alung cipta.
- Prasetyawati, T., & Fuadah, L. L. (2025). Tax Avoidance Analisis Trend dan Faktor: Melalui Pendekatan Systematic Literature Review. *Balance: Jurnal Akuntansi Dan Manajemen*, 4(1), 171–183.
- Prastiwi, A., Faisal, Yuyetta, E. N. A., & Sari, M. P. (2024). *Manajemen Impresi Dan Pengungkapan Tanggung Jawab Sosial*. Cahya Ghani Recovery.
- Pratama, A. (2025). Analisis Profitabilitas, Leverage, Dan Ukuran Perusahaan Terhadap Tax Avoidance. *Journal Scientific of Mandalika (JSM) e-ISSN 2745-5955 | p-ISSN 2809-0543*, 6(7), 1872–1883.
- Pulungan, A. A. G., Octalin, I. S., & Kusumastuti, R. (2023). Pengukuran kinerja keuangan dengan menggunakan analisis rasio keuangan sebagai dasar penilaian pada kinerja keuangan PT. Telkon Indonesia Tbk (Periode 2020-2022). *Jurnal Ekonomi, Bisnis Dan Manajemen*, 2(2), 247–261.
- Purba, D. S., Permatasari, P. D., Tanjung, N., Rahayu, P., Fitriani, R., & Wulandari, S. (2025). Analisis Perkembangan Ekonomi Digital dalam Meningkatkan Pertumbuhan Ekonomi di Indonesia. *Jurnal Masharif Al-Syariah: Jurnal Ekonomi Dan Perbankan Syariah*, 10(1).
- Purba, M. A., Silaban, A., Argo, W. B., & Amalia, D. (2024). *Perpajakan*. CV batam publisher.
- Purwanto, D. A., & Stiawan, H. (2025). The Influence of Transfer Price, Capital Intensity and Profitability on Tax Avoidance: An Empirical Study on Consumer Non-Cyclical Sector Companies on the Indonesia Stock Exchange. *Journal of Community Service and Rural Development*, 2(1).
- Puspitasari, D., Radita, F., & Firmansyah, A. (2021). Penghindaran pajak di Indonesia: profitabilitas, leverage, capital intensity. *Jurnal Riset Akuntansi Tirtayasa*, 6(2), 138–152.
- Putra, W. E., & Yosephine Kurniaty, S. E. (2023). *Model Hubungan Karakteristik Perusahaan & Corporate Social Responsibility Serta Implikasinya Terhadap Penghindaran Pajak Perusahaan*. Penerbit Adab.
- Putri, A. S., Pebriani, R. A., & Nurkholis, K. M. (2024). Pengaruh Firm Size, Leverage, Dan Likuiditas Terhadap Profitabilitas Sub Sektor Transpotasi Periode 2018-2022 Pada Bursa Efek Indonesia. *Innovative: Journal Of Social Science Research*, 4(2), 7921–7937.
- Putri, S. S., & Digdowiseiso, K. (2023). The Effect Of Profitability, Liquidity, Leverage, Capital Intensity, And Company Size On Tax Avoidance. *Jurnal Syntax Admiration*, 4(4), 644–655.

- Rahmatulloh, S. A., & Nainggolan, D. L. (2024). The Crucial Role of Indonesian CEOs in Tax Decision-Making: An Examination of Tax Avoidance Practices. *Journal of Applied Accounting and Taxation*, 9(1), 27–36.
- Ramadanty, J., Harefa, T., & Mukhtaruddin, M. (2025). Optimizing Tax Planning Strategy in Merger and Acquisition Transactions: A Systematic Literature Review. *Social Science Studies*, 5(2), 142–159.
- Saffanah, N., & Pratama, V. A. (2025). The Effect of Excise Burden, Income Smoothing, and Effective Tax Rate (ETR) on Financial Performance. *Golden Ratio of Taxation Studies*, 5(1), 53–58.
- Saraswati, E., & Alam, M. D. (2022). *Akuntabilitas dan Pelaporan Keberlanjutan: Konsep dan Materialitas*. Universitas Brawijaya Press.
- Sari, M. M., Nurhaliza, I., Hada, P. A., Syade, T., & Purwanto, Y. (2023). Analysis of company characteristics and deferred tax burden using profit management detection methods. *Review of Management, Accounting, and Business Studies*, 4(1), 42–49.
- Satria, F., & Nathan, N. (2023). The effect of fixed assets, leverage, company profit and capital intensity ratio on tax management in manufacturing companies listed on the Indonesia stock exchange. *International Journal Of Social, Policy and Law*, 4(1), 32–40.
- Satriya, I. W. B., Sari, S., Judijanto, L., Baihaqi, B., Irawati, T., Harsono, I., Yuliah, M. E. A., Muhtarudin, M., Putra, D. A., & Febrina, R. (2024). *Konsep Dasar Perpajakan: Memahami konsep-konsep dasar dalam kajian Perpajakan di Indonesia*. PT. Green Pustaka Indonesia.
- Setiadi, N. B. T., Hambali, A. J. H., Kristiani, D. R., & Subandi, M. (2022). An Analysis of Company Size, Ownership Structure, Intensity of Fixed Assets, and Inventory Intensity on Tax Avoidance: A Case of Retail Companies. *International Journal of Business, Humanities, Education and Social Sciences (IJBHES)*, 4(1), 14–21.
- Shevlin, T., Urcan, O., & Vasvari, F. P. (2020). Corporate tax avoidance and debt costs. *The Journal of the American Taxation Association*, 42(2), 117–143.
- Sidauruk, T., Nainggolan, A., & Listiyarini, N. (2024). Pengaruh Pengungkapan Corporate Social Responsibility, Intensitas Modal, Dan Likuiditas Terhadap Penghindaran Pajak. *Jurnal Liabilitas*, 9(1), 1–10.
- Siladjaja, M. (2025). *Kualitas Laba Dan Manajemen Pajak: Sebuah Tinjauan Terhadap Kebijakan Dividen*. Mega press nusantara.
- Sofiamanan, N. Z., & Machmuddah, Z. (2023). Profitability, capital intensity, and company size against tax avoidance with leverage as an intervening variable. *Journal of Applied Accounting and Taxation*, 8(1), 21–29.
- Sujud, F. A., & Hidayatulloh, S. (2023). Pemungutan Pajak Penghasilan Dalam Pandangan Ekonomi Islam. *J-ESA (Jurnal Ekonomi Syariah)*, 6(2), 64–78.

- Sukendri, N., Muktiyanto, A., Geraldina, I., & Safitri, J. (2024). Agency Theory in Banking: Balancing Incentives and Mitigating Moral Hazard in the Principal-Agent Dilemma. *Pakistan Journal of Life and Social Sciences*, 2, 22.
- Sukmawati, V. D., Soviana, H., Ariyantina, B., & Citradewi, A. (2022). Kinerja Keuangan Ditinjau Dari Analisis Rasio Profitabilitas (Studi Pada Pt Erajaya Swasembada Periode 2018-2021). *Jurnal Ilmiah Akuntansi Dan Bisnis*, 7(2), 189–206.
- Sumiati, A., & Ainniyya, S. M. (2021). Effect of profitability, leverage, size, capital intensity, and inventory intensity toward tax aggressiveness. *Journal of International Conference Proceedings*, 4(3), 245–255.
- Susanto, A. (2022). Pengaruh corporate social responsibility (CSR) dan karakteristik perusahaan terhadap praktik penghindaran pajak perusahaan yang terdaftar di bursa efek indonesia. *Owner: Riset Dan Jurnal Akuntansi*, 6(1), 541–553.
- Suteja, S. M., Firmansyah, A., Sofyan, V. V., & Trisnawati, E. (2022). Ukuran Perusahaan, Pertumbuhan Penjualan, Penghindaran Pajak: Bagaimana Peran Tanggung Jawab Sosial Perusahaan? *Jurnal Pajak Indonesia (Indonesian Tax Review)*, 6(2), 436–445.
- Tanjaya, C., & Nazir, N. (2021). Pengaruh profitabilitas, leverage, pertumbuhan penjualan, dan ukuran perusahaan terhadap penghindaran pajak. *Jurnal Akuntansi Trisakti*, 8(2), 189–208.
- Tanko, U. M. (2025). Financial attributes and corporate tax planning of listed manufacturing firms in Nigeria: moderating role of real earnings management. *Journal of Financial Reporting and Accounting*, 23(3), 1024–1056.
- Tantika, L., & Masyitah, E. (2023). Pengaruh Capital Intensity, Inventory Intensity, Sales Growth, Dan Leverage Terhadap Tax Avoidance Pada Perusahaan Sub Sektor Perdagangan Eceran Yang Terdaftar di BEI Tahun 2018-2020. *Management, Accounting, Islamic Banking and Islamic Economic Journal*, 1(1), 161–179.
- Tanujaya, K., & Erna, E. (2021). Analisis Determinan Penghindaran Pajak di Indonesia. *Global Financial Accounting Journal*, 5(2), 159–170.
- Ulinuha, U., & Nurdin, F. (2024). Ukuran Perusahaan Memoderasi Profitabilitas, Leverage, Capital Intensity, dan CSR terhadap Penghindaran Pajak. *Jurnal E-Bis*, 8(2), 520–538.
- Utomo, A. B., & Fitria, G. N. (2021). Ukuran Perusahaan Memoderasi Pengaruh Capital Intensity dan Profitabilitas Terhadap Agresivitas Pajak. *Esensi: Jurnal Bisnis Dan Manajemen*, 10(2), 231–246.
- Waheed, A., Hussain, S., Bagh, T., Malik, Q. A., & Ashfaq, R. (2024). Litigation Risk, Ownership Structure and Payout Policy: An Agency Theory Perspective. *Global Business Review*, 09721509241263740.

- Wahyuni, P. (2024). Pengaruh Capital Intensity dan Inventory Intensity terhadap Tax Avoidance pada Perusahaan Otomotif di BEI. *Jurnal Akuntansi Manajemen Ekonomi Kewirausahaan (JAMEK)*, 4(3), 304–313.
- Wanda, A. P., & Halimatusadiah, E. (2021). Pengaruh solvabilitas dan profitabilitas terhadap penghindaran pajak. *Jurnal Riset Akuntansi*, 59–65.
- Wibowo, A. S., Lufsiana, & Negara, D. S. (2025). *Hukum Pidana Perpajakan dan Tindak Pidana Korupsi: Titik Singgung, Perbedaan dan Implikasi Hukum*. Indonesia Emas Group.
- Widodo, S. W., & Wulandari, S. (2021). Pengaruh Profitabilitas, Leverage, Capital Intensity, Sales Growth Dan Ukuran Perusahaan Terhadap Penghindaran Pajak. *Simak*, 19(01), 152–173.
- Widyastuti, S. M., Meutia, I., & Candrakanta, A. B. (2022). The effect of leverage, profitability, capital intensity and corporate governance on tax avoidance. *Integrated Journal of Business and Economics*, 6(1), 13–27.
- Yossinomita, Y., Hartanti, R., Rosmeli, J. J., Fathiyah, F., & Suryani, A. (2025). The Impact of Tax Reform on Tax Ratios: A Comparative Analysis of the Transition from the Official Assessment System to the Self-Assessment System in Indonesia and Selected Asian Countries. *Journal of Tax Reform*, 11(2), 282–305.
- Yubi, C., Rizki, P. S., & Nugraha, G. A. (2024). Pengaruh Pengetahuan Perpajakan, Spt, Dan Pendapatan Terhadap Kepatuhan Membayar Pajak Bumi Dan Bangunan. *Majalah Imiah Manajemen Dan Bisnis*, 21(2), 29–39.
- Yunita, W. I., & Djajanti, A. (2022). Pengaruh Leverage, CIR, dan IIR Terhadap ETR pada Perusahaan yang Terdaftar sebagai Saham LQ 45 Periode 2016-2019 dengan Profitabilitas sebagai Variabel Moderasi. *JRPMA: Jurnal Riset Perbankan Manajemen Dan Akuntansi*, 5.