

LAMPIRAN

Lampiran 1. 1 Data Output Statistik Sebelum di Outlier

No	Kode Perusahaan	Tahun	Transfer Pricing	Capital Intensity	Tunneling Incentive	Tax Avoidance	Foreign Ownership
1	ABMM	2019	0,28755	0,43280	0,55956	1,73648	0,74643
2	ABMM	2021	0,31117	0,33683	0,25511	0,14852	0,33234
3	ABMM	2022	0,35722	0,28616	0,25511	0,26994	0,33684
4	ABMM	2023	0,55293	0,33633	0,25511	0,33204	0,33185
5	ADMR	2021	0,46979	0,42915	0,05451	0,03028	0,05592
6	ADMR	2022	0,32273	0,31804	0,05183	0,15118	0,05592
7	ADMR	2023	0,31041	0,32440	0,04788	0,26664	0,04930
8	ADRO	2019	0,03651	0,23866	0,01653	0,46570	0,19544
9	ADRO	2020	0,04989	0,24123	0,01480	0,81126	0,17253
10	ADRO	2021	0,05261	0,18415	0,01573	0,20171	0,17686
11	ADRO	2022	0,10449	0,13466	0,02101	0,18990	0,20251
12	ADRO	2023	0,13842	0,16752	0,02272	0,66670	0,19107
13	AKRA	2019	0,00187	0,00025	0,26479	0,76403	0,26747
14	AKRA	2020	0,00323	0,00027	0,20449	1,77328	0,21060
15	AKRA	2021	0,00131	0,00021	0,26809	1,10131	0,27446
16	AKRA	2022	0,00081	0,00018	0,27073	1,72875	0,27690
17	AKRA	2023	0,00123	0,00018	0,23918	1,87154	0,24493
18	APEX	2020	0,15612	0,81438	0,08300	0,00880	0,27281
19	APEX	2021	0,05685	0,77742	0,08300	0,03061	0,27268
20	ARII	2021	0,07233	0,20035	0,09677	0,31049	0,20640
21	ARII	2022	0,06519	0,16222	0,08831	0,08688	0,17289
22	BBRM	2022	0,11847	0,68268	0,12579	0,13835	0,17548
23	BBRM	2023	0,27676	0,70465	0,12579	0,03073	0,17569
24	BESS	2019	0,94957	0,89381	0,00002	0,37211	0,00003
25	BESS	2020	0,11208	0,77426	0,00002	0,06909	0,00002
26	BESS	2021	0,09980	0,67121	0,00002	0,04799	0,00002
27	BESS	2022	0,14722	0,69020	0,00000	0,05328	0,00000
28	BESS	2023	0,23060	0,71763	0,00073	0,07504	0,00074
29	BIPI	2021	0,00054	0,53800	0,12332	0,29777	0,12583
30	BIPI	2022	0,00034	0,38448	0,12083	0,22873	0,15833
31	BOSS	2021	0,10884	0,25560	0,00436	0,27966	0,00770
32	BOSS	2022	0,14951	0,18470	0,26000	0,32793	0,37780
33	BSML	2021	0,11136	0,80337	0,58103	0,31835	0,64763
34	BSML	2022	0,25736	0,78279	0,06659	0,04424	0,07470
35	BSML	2023	0,10952	0,81754	0,06659	0,21915	0,07470

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36	BSSR	2019	0,14777	0,24401	0,26000	0,04557	0,40129
37	BSSR	2020	0,00251	0,21670	0,26000	0,17359	0,40133
38	BSSR	2021	0,31786	0,14029	0,26000	0,06226	0,40135
39	BSSR	2022	0,11183	0,17558	0,26000	0,11268	0,37958
40	BSSR	2023	0,15114	0,17636	0,26000	0,09322	0,37780
41	BULL	2019	0,02476	0,65073	0,06726	0,00794	0,11934
42	BUMI	2019	0,29985	0,00711	0,22672	9,75467	0,49150
43	BUMI	2021	0,30468	0,03418	0,19987	0,42028	0,39039
44	BUMI	2022	0,45670	0,04047	0,45783	0,58752	0,79286
45	BUMI	2023	0,53755	0,05174	0,45783	11,59480	0,82663
46	BYAN	2020	0,18314	0,26211	0,55195	0,07355	0,61055
47	BYAN	2021	0,04574	0,13424	0,54029	0,14138	0,60313
48	DEWA	2019	0,90047	0,32219	0,17458	0,53321	0,28958
49	DEWA	2020	0,98508	0,33521	0,17458	0,65957	0,31667
50	DEWA	2021	0,98451	0,36038	0,17458	4,99960	0,31667
51	DEWA	2023	0,99997	0,31358	0,17458	0,79682	0,34306
52	DOID	2019	0,00829	0,49923	0,37866	1,34385	0,65675
53	DOID	2021	0,00577	0,51877	0,37860	0,09822	0,59338
54	DOID	2022	0,02814	0,50252	0,37860	0,21240	0,57444
55	DOID	2023	0,02819	0,37915	0,37860	0,18155	0,61928
56	DSSA	2019	0,16757	0,11623	0,32322	0,40421	0,43580
57	DSSA	2021	0,32648	0,13894	0,31432	0,17164	0,43634
58	DSSA	2022	0,10813	0,23729	0,36196	0,20329	0,49589
59	DSSA	2023	0,13159	0,17951	0,19696	0,29829	0,24621
60	DWGL	2020	0,03136	0,01672	0,51537	0,43084	0,58067
61	DWGL	2022	0,42600	0,00807	0,48522	40,05727	0,56215
62	DWGL	2023	0,15947	0,00615	0,48522	6,97605	0,56215
63	ELSA	2019	0,88764	0,26735	0,11800	0,54992	0,12000
64	ELSA	2020	0,82945	0,23959	0,08200	0,67937	0,08300
65	ELSA	2021	0,96606	0,25039	0,04200	0,89820	0,04300
66	ELSA	2022	0,94353	0,19406	0,08700	0,09987	0,08800
67	ELSA	2023	0,92783	0,19676	0,11100	0,02745	0,11200
68	ENRG	2020	0,64709	0,00000	0,22093	0,56746	0,22571
69	ENRG	2021	0,58733	0,00231	0,10264	0,81151	0,10394
70	ENRG	2022	0,52569	0,00386	0,13256	0,46712	0,13355
71	ENRG	2023	0,54305	0,00373	0,12927	0,41670	0,13100

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72	FIRE	2020	0,04864	0,00025	0,00058	0,73794	0,00086
73	GEMS	2019	0,84261	0,00026	0,67000	0,20468	0,98865
74	GEMS	2020	0,90684	0,00008	0,67000	0,01490	0,98858
75	GEMS	2021	0,34648	0,00000	0,67000	0,00253	0,97703
76	GEMS	2022	0,23732	0,00033	0,62500	0,00131	0,67429
77	GEMS	2023	0,99956	0,00011	0,62500	0,00316	0,67429
78	GTBO	2022	1,00000	0,00893	0,33396	0,08331	0,70395
79	GTBO	2023	1,00000	0,00650	0,33390	0,67097	0,72947
80	GTSI	2022	0,98629	0,37228	0,00041	0,08195	0,00040
81	GTSI	2023	0,68548	0,42835	0,00067	0,04840	0,00071
82	HITS	2019	0,20066	0,71496	0,08423	0,15949	0,11240
83	HITS	2020	0,13070	0,60690	0,00099	0,23793	0,00106
84	HITS	2022	0,83804	0,52103	0,00002	0,15106	0,00002
85	HITS	2023	0,20084	0,41647	0,00004	0,17033	0,00006
86	HUMI	2023	0,54074	0,38869	0,02286	0,11638	0,02291
87	IATA	2021	1,00000	0,11735	0,04662	0,24351	0,07429
88	INDY	2019	0,12204	0,18879	0,08425	4,26395	0,08523
89	INDY	2021	0,15357	0,06483	0,04921	0,33263	0,05080
90	INDY	2022	0,13449	0,06140	0,12227	0,36252	0,12282
91	INDY	2023	0,23461	0,09865	0,09936	2,83663	0,09974
92	INPS	2023	0,84199	0,45674	0,01382	0,41382	0,01248
93	ITMA	2019	1,00000	0,00000	0,43911	0,01091	0,43912
94	ITMA	2020	1,00000	0,00035	0,34294	0,04005	0,35068
95	ITMA	2021	0,00105	0,00017	0,34294	0,00128	0,52056
96	ITMA	2022	0,00106	0,00000	0,29888	0,28651	0,30154
97	ITMA	2023	0,00071	0,00000	0,29888	0,70356	0,81449
98	ITMG	2019	0,01859	0,18428	0,65143	0,00244	0,00106
99	ITMG	2020	0,03389	0,16904	0,65143	0,86449	0,00106
100	ITMG	2021	0,06028	0,09948	0,65143	0,09804	0,83384
101	ITMG	2022	0,00232	0,05732	0,65143	0,13824	0,84695
102	ITMG	2023	0,07850	0,07680	0,65143	0,61969	0,83191
103	KKGI	2019	0,00071	0,19573	0,26369	0,06239	0,37341
104	KKGI	2021	0,00109	0,15292	0,26369	0,06654	0,42135
105	KKGI	2022	0,05733	0,10310	0,26369	0,30172	0,41207
106	KKGI	2023	0,00034	0,11737	0,35631	0,51528	0,43523
107	KOPI	2023	0,10814	0,67432	0,07500	0,39704	0,07657

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108	MAHA	2023	0,44433	0,24519	0,00233	0,30815	0,00244
109	MBAP	2019	0,14082	0,15501	0,30000	0,21259	0,34312
110	MBAP	2020	0,18088	0,12871	0,30000	0,06520	0,34617
111	MBAP	2021	0,02924	0,07372	0,30000	0,14819	0,34544
112	MBAP	2022	0,01916	0,05044	0,30000	0,25182	0,34544
113	MBAP	2023	0,18290	0,05880	0,30000	0,69119	0,34544
114	MBSS	2019	0,16288	0,72911	0,25682	1,07324	0,31247
115	MBSS	2022	0,10891	0,40390	0,05868	0,83688	0,05875
116	MEDC	2019	0,01651	0,00677	0,21381	1,34263	0,32673
117	MEDC	2021	0,03027	0,00886	0,21464	0,70308	0,31005
118	MEDC	2022	0,09632	0,00893	0,21464	0,49068	0,30260
119	MEDC	2023	0,08747	0,00866	0,21464	0,67787	0,30338
120	MTFN	2019	0,24396	0,00707	0,21104	0,01213	0,40539
121	MTFN	2023	0,35638	0,01093	0,21104	0,26396	0,40539
122	MYOH	2019	0,95771	0,26773	0,59034	0,29220	0,67595
123	MYOH	2020	0,00001	0,21611	0,59034	0,22997	0,67456
124	MYOH	2021	0,00001	0,16286	0,59034	0,03253	0,67378
125	MYOH	2022	0,00023	0,13868	0,59034	0,39624	0,67349
126	MYOH	2023	0,00039	0,24874	0,59034	0,20882	0,67349
127	PGAS	2019	0,51015	0,17187	0,27020	0,19058	0,27064
128	PGAS	2021	0,45400	0,15820	0,15055	0,18124	0,15165
129	PGAS	2022	0,57318	0,16561	0,21078	0,23599	0,21110
130	PGAS	2023	0,40177	0,18348	0,21000	0,44484	0,21033
131	PSSI	2019	0,04323	0,78461	0,27136	0,25152	0,44955
132	PSSI	2020	0,02097	0,73579	0,27136	0,23576	0,44955
133	PSSI	2021	0,06657	0,62342	0,26906	0,06125	0,45256
134	PSSI	2022	0,00238	0,61856	0,26906	0,06784	0,45215
135	PSSI	2023	0,00241	0,48817	0,26906	0,10394	0,45215
136	PTBA	2019	0,18310	0,27867	0,12867	0,28094	0,12967
137	PTBA	2020	0,21175	0,32688	0,08013	0,20479	0,08127
138	PTBA	2021	0,03610	0,23035	0,09986	0,12620	0,10091
139	PTBA	2022	0,11220	0,18541	0,11907	0,24425	0,11942
140	PTBA	2023	0,09028	0,22098	0,10452	0,30927	0,10600
141	PTRO	2019	0,19124	0,56717	0,14414	0,31889	0,17378
142	PTRO	2020	0,47244	0,43686	0,15013	0,42470	0,17987
143	PTRO	2021	0,34150	0,43015	0,15013	0,16463	0,15515

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144	PTRO	2022	0,19579	0,39035	0,15013	0,37334	0,15523
145	PTRO	2023	0,15934	0,31698	0,01669	0,95214	0,12453
146	RAJA	2019	0,44600	0,32032	0,02153	0,55214	0,02983
147	RAJA	2020	0,08888	0,31737	0,02153	0,35739	0,02983
148	RAJA	2021	0,02190	0,50867	0,02261	0,36962	0,03131
149	RAJA	2022	0,01490	0,55044	0,04406	0,82797	0,06144
150	RAJA	2023	0,14732	0,52011	0,04538	1,00000	0,06293
151	RGAS	2023	0,30226	0,11929	0,04725	0,52253	0,05104
152	RIGS	2021	1,00000	0,00005	0,19459	0,05920	0,24161
153	RIGS	2022	0,18455	0,00005	0,19459	0,01143	0,24161
154	RIGS	2023	0,14621	0,00004	0,19459	0,00685	0,24161
155	RMKE	2021	0,83731	0,45651	0,00029	0,16601	0,00043
156	RMKE	2022	0,64839	0,37652	0,01922	0,17042	0,02415
157	RMKE	2023	0,52298	0,35080	0,01922	0,34096	0,02415
158	RMKO	2023	0,97473	0,42404	0,00947	0,20494	0,01022
159	RUIS	2019	0,01214	0,38875	0,15931	0,39547	0,26054
160	RUIS	2020	0,01453	0,39235	0,15931	0,42336	0,26054
161	RUIS	2021	0,01155	0,33762	0,15803	0,54253	0,25865
162	RUIS	2022	0,01246	0,27304	0,16142	0,62456	0,26399
163	RUIS	2023	0,01068	0,20478	0,15938	0,55543	0,26014
164	SGER	2019	0,03685	0,03112	0,12887	0,34147	0,12887
165	SGER	2020	0,00159	0,02290	0,00274	0,28778	0,00274
166	SGER	2021	0,04245	0,01879	0,00274	0,12766	0,00278
167	SGER	2022	0,06256	0,00580	0,00139	0,16826	0,00150
168	SGER	2023	0,00576	0,02554	0,01142	0,17557	0,01195
169	SHIP	2019	0,00024	0,85334	0,00009	0,19063	0,00009
170	SHIP	2020	0,03697	0,74050	0,00013	0,15418	0,00014
171	SHIP	2021	0,00902	0,79015	0,04398	0,17700	0,04402
172	SHIP	2022	0,00217	0,82043	0,04398	0,10821	0,04402
173	SHIP	2023	0,00008	0,83071	0,04470	0,19169	0,04475
174	SICO	2021	0,04829	0,58958	0,00300	0,21980	0,00427
175	SMMT	2021	0,01385	0,01213	0,01524	0,02486	0,01560
176	SMMT	2022	0,02220	0,01164	0,02484	0,04905	0,02520
177	SMMT	2023	0,80074	0,01463	0,02484	0,27070	0,02850
178	SOCI	2019	0,23403	0,81854	0,00515	0,14328	0,00708
179	SOCI	2020	0,42030	0,81620	0,00215	0,07247	0,00384

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180	SOCI	2021	0,45580	0,80271	0,00225	0,09543	0,00337
181	SOCI	2022	0,02860	0,84127	0,00269	0,08396	0,00496
182	SOCI	2023	0,00030	0,84395	0,00418	0,00297	0,00671
183	SURE	2019	0,50962	0,66166	0,19871	0,09066	0,39758
184	TCPI	2019	0,16640	0,64794	0,03688	0,09232	0,03688
185	TCPI	2020	0,18723	0,67752	0,06229	0,42924	0,06229
186	TCPI	2021	0,22321	0,69208	0,09490	0,30125	0,09490
187	TCPI	2022	0,25517	0,69713	0,05484	0,10529	0,05484
188	TCPI	2023	0,09589	0,74820	0,08044	0,50826	0,08044
189	TEBE	2020	0,54995	0,71825	0,08887	0,04648	0,26796
190	TEBE	2021	0,79070	0,50972	0,08887	0,05596	0,26803
191	TEBE	2022	0,80950	0,00000	0,08887	0,04580	0,26803
192	TEBE	2023	0,79413	0,00040	0,08887	0,05449	0,26803
193	TOBA	2019	0,00288	0,05896	0,61911	0,27989	0,71963
194	TOBA	2020	0,00637	0,04159	0,61911	0,14710	0,71956
195	TOBA	2021	0,00822	0,03108	0,61911	0,05950	0,72157
196	TOBA	2022	0,01706	0,02825	0,61911	0,10978	0,70041
197	TOBA	2023	0,00014	0,03332	0,61478	0,78627	0,62114
198	TPMA	2019	0,03810	0,81726	0,06788	0,19351	0,06888
199	TPMA	2020	0,02811	0,80240	0,06788	0,53870	0,06893
200	TPMA	2021	0,02217	0,78223	0,06788	0,22274	0,08913
201	TPMA	2022	0,00600	0,66562	0,06788	0,05318	0,14187
202	TPMA	2023	0,02540	0,60963	0,06788	0,05418	0,10985
203	WINS	2021	0,35190	0,68502	0,12400	0,22893	0,14400
204	WINS	2022	0,30193	0,68215	0,16100	1,79701	0,17400
205	WINS	2023	0,32180	0,67003	0,15900	1,15030	0,17100
206	WOWS	2019	0,49640	0,86900	0,00160	0,45871	0,00170

Lampiran 1. 2 Data Output Statistik Setelah di *Outlier*

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1	ABMM	2023	0,55293	0,33633	0,25511	0,33204	0,33185
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12	APEX	2021	0,05685	0,77742	0,08300	0,03061	0,27268
13	APEX	2020	0,15612	0,81438	0,08300	0,00880	0,27281
14	ARII	2022	0,06519	0,16222	0,08831	0,08688	0,17289
15	ARII	2021	0,07233	0,20035	0,09677	0,31049	0,20640
16	BBRM	2022	0,11847	0,68268	0,12579	0,13835	0,17548
17	BBRM	2023	0,27676	0,70465	0,12579	0,03073	0,17569
18	BESS	2022	0,14722	0,69020	0,00000	0,05328	0,00000
19	BESS	2021	0,09980	0,67121	0,00002	0,04799	0,00002
20	BESS	2020	0,11208	0,77426	0,00002	0,06909	0,00002
21	BESS	2019	0,94957	0,89381	0,00002	0,37211	0,00003
22	BESS	2023	0,23060	0,71763	0,00073	0,07504	0,00074
23	BIPI	2021	0,00054	0,53800	0,12332	0,29777	0,12583
24	BIPI	2022	0,00034	0,38448	0,12083	0,22873	0,15833
25	BOSS	2021	0,10884	0,25560	0,00436	0,27966	0,00770
26	BOSS	2022	0,14951	0,18470	0,26000	0,32793	0,37780
27	BSML	2022	0,25736	0,78279	0,06659	0,04424	0,07470
28	BSML	2023	0,10952	0,81754	0,06659	0,21915	0,07470
29	BSML	2021	0,11136	0,80337	0,58103	0,31835	0,64763
30	BSSR	2023	0,15114	0,17636	0,26000	0,09322	0,37780
31	BSSR	2022	0,11183	0,17558	0,26000	0,11268	0,37958
32	BSSR	2019	0,14777	0,24401	0,26000	0,04557	0,40129
33	BSSR	2020	0,00251	0,21670	0,26000	0,17359	0,40133
34	BSSR	2021	0,31786	0,14029	0,26000	0,06226	0,40135
35	BULL	2019	0,02476	0,65073	0,06726	0,00794	0,11934

No	Kode Perusahaan	Tahun	Transfer Pricing	Capital Intensity	Tunneling Incentive	Tax Avoidance	Foreign Ownership
36	BUMI	2021	0,30468	0,03418	0,19987	0,42028	0,39039
37	BUMI	2022	0,45670	0,04047	0,45783	0,58752	0,79286
38	BYAN	2021	0,04574	0,13424	0,54029	0,14138	0,60313
39	BYAN	2020	0,18314	0,26211	0,55195	0,07355	0,61055
40	DEWA	2019	0,90047	0,32219	0,17458	0,53321	0,28958
41	DEWA	2020	0,98508	0,33521	0,17458	0,65957	0,31667
42	DOID	2022	0,02814	0,50252	0,37860	0,21240	0,57444
43	DOID	2021	0,00577	0,51877	0,37860	0,09822	0,59338
44	DOID	2023	0,02819	0,37915	0,37860	0,18155	0,61928
45	DSSA	2023	0,13159	0,17951	0,19696	0,29829	0,24621
46	DSSA	2019	0,16757	0,11623	0,32322	0,40421	0,43580
47	DSSA	2021	0,32648	0,13894	0,31432	0,17164	0,43634
48	DSSA	2022	0,10813	0,23729	0,36196	0,20329	0,49589
49	DWGL	2020	0,03136	0,01672	0,51537	0,43084	0,58067
50	ELSA	2020	0,82945	0,23959	0,08200	0,67937	0,08300
51	ELSA	2022	0,94353	0,19406	0,08700	0,09987	0,08800
52	ELSA	2023	0,92783	0,19676	0,11100	0,02745	0,11200
53	ELSA	2019	0,88764	0,26735	0,11800	0,54992	0,12000
54	ENRG	2023	0,54305	0,00373	0,12927	0,41670	0,13100
55	ENRG	2022	0,52569	0,00386	0,13256	0,46712	0,13355
56	ENRG	2020	0,64709	0,00000	0,22093	0,56746	0,22571
57	FIRE	2020	0,04864	0,00025	0,00058	0,73794	0,00086
58	GTBO	2022	1,00000	0,00893	0,33396	0,08331	0,70395
59	GTBO	2023	1,00000	0,00650	0,33390	0,67097	0,72947
60	GTSI	2022	0,98629	0,37228	0,00041	0,08195	0,00040
61	GTSI	2023	0,68548	0,42835	0,00067	0,04840	0,00071
62	HITS	2022	0,83804	0,52103	0,00002	0,15106	0,00002
63	HITS	2023	0,20084	0,41647	0,00004	0,17033	0,00006
64	HITS	2020	0,13070	0,60690	0,00099	0,23793	0,00106
65	HITS	2019	0,20066	0,71496	0,08423	0,15949	0,11240
66	HUMI	2023	0,54074	0,38869	0,02286	0,11638	0,02291
67	IATA	2021	1,00000	0,11735	0,04662	0,24351	0,07429
68	INDY	2021	0,15357	0,06483	0,04921	0,33263	0,05080
69	INDY	2022	0,13449	0,06140	0,12227	0,36252	0,12282
70	INPS	2023	0,84199	0,45674	0,01382	0,41382	0,01248
71	ITMA	2022	0,00106	0,00000	0,29888	0,28651	0,30154

No	Kode Perusahaan	Tahun	Transfer Pricing	Capital Intensity	Tunneling Incentive	Tax Avoidance	Foreign Ownership
72	ITMA	2020	1,00000	0,00035	0,34294	0,04005	0,35068
73	ITMA	2019	1,00000	0,00000	0,43911	0,01091	0,43912
74	ITMA	2021	0,00105	0,00017	0,34294	0,00128	0,52056
75	KKGI	2019	0,00071	0,19573	0,26369	0,06239	0,37341
76	KKGI	2022	0,05733	0,10310	0,26369	0,30172	0,41207
77	KKGI	2021	0,00109	0,15292	0,26369	0,06654	0,42135
78	KKGI	2023	0,00034	0,11737	0,35631	0,51528	0,43523
79	KOPI	2023	0,10814	0,67432	0,07500	0,39704	0,07657
80	MAHA	2023	0,44433	0,24519	0,00233	0,30815	0,00244
81	MBAP	2019	0,14082	0,15501	0,30000	0,21259	0,34312
82	MBAP	2022	0,01916	0,05044	0,30000	0,25182	0,34544
83	MBAP	2023	0,18290	0,05880	0,30000	0,69119	0,34544
84	MBAP	2021	0,02924	0,07372	0,30000	0,14819	0,34544
85	MBAP	2020	0,18088	0,12871	0,30000	0,06520	0,34617
86	MEDC	2022	0,09632	0,00893	0,21464	0,49068	0,30260
87	MEDC	2023	0,08747	0,00866	0,21464	0,67787	0,30338
88	MEDC	2021	0,03027	0,00886	0,21464	0,70308	0,31005
89	MTFN	2023	0,35638	0,01093	0,21104	0,26396	0,40539
90	MTFN	2019	0,24396	0,00707	0,21104	0,01213	0,40539
91	MYOH	2022	0,00023	0,13868	0,59034	0,39624	0,67349
92	MYOH	2023	0,00039	0,24874	0,59034	0,20882	0,67349
93	MYOH	2021	0,00001	0,16286	0,59034	0,03253	0,67378
94	MYOH	2020	0,00001	0,21611	0,59034	0,22997	0,67456
95	MYOH	2019	0,95771	0,26773	0,59034	0,29220	0,67595
96	PGAS	2021	0,45400	0,15820	0,15055	0,18124	0,15165
97	PGAS	2023	0,40177	0,18348	0,21000	0,44484	0,21033
98	PGAS	2022	0,57318	0,16561	0,21078	0,23599	0,21110
99	PGAS	2019	0,51015	0,17187	0,27020	0,19058	0,27064
100	PSSI	2020	0,02097	0,73579	0,27136	0,23576	0,44955
101	PSSI	2019	0,04323	0,78461	0,27136	0,25152	0,44955
102	PSSI	2023	0,00241	0,48817	0,26906	0,10394	0,45215
103	PSSI	2022	0,00238	0,61856	0,26906	0,06784	0,45215
104	PSSI	2021	0,06657	0,62342	0,26906	0,06125	0,45256
105	PTBA	2020	0,21175	0,32688	0,08013	0,20479	0,08127
106	PTBA	2021	0,03610	0,23035	0,09986	0,12620	0,10091
107	PTBA	2023	0,09028	0,22098	0,10452	0,30927	0,10600

No	Kode Perusahaan	Tahun	Transfer Pricing	Capital Intensity	Tunneling Incentive	Tax Avoidance	Foreign Ownership
108	PTBA	2022	0,11220	0,18541	0,11907	0,24425	0,11942
109	PTBA	2019	0,18310	0,27867	0,12867	0,28094	0,12967
110	PTRO	2021	0,34150	0,43015	0,15013	0,16463	0,15515
111	PTRO	2022	0,19579	0,39035	0,15013	0,37334	0,15523
112	PTRO	2019	0,19124	0,56717	0,14414	0,31889	0,17378
113	PTRO	2020	0,47244	0,43686	0,15013	0,42470	0,17987
114	RAJA	2020	0,08888	0,31737	0,02153	0,35739	0,02983
115	RAJA	2019	0,44600	0,32032	0,02153	0,55214	0,02983
116	RAJA	2021	0,02190	0,50867	0,02261	0,36962	0,03131
117	RGAS	2023	0,30226	0,11929	0,04725	0,52253	0,05104
118	RIGS	2023	0,14621	0,00004	0,19459	0,00685	0,24161
119	RIGS	2022	0,18455	0,00005	0,19459	0,01143	0,24161
120	RIGS	2021	1,00000	0,00005	0,19459	0,05920	0,24161
121	RMKE	2021	0,83731	0,45651	0,00029	0,16601	0,00043
122	RMKE	2023	0,52298	0,35080	0,01922	0,34096	0,02415
123	RMKE	2022	0,64839	0,37652	0,01922	0,17042	0,02415
124	RMKO	2023	0,97473	0,42404	0,00947	0,20494	0,01022
125	RUIS	2021	0,01155	0,33762	0,15803	0,54253	0,25865
126	RUIS	2023	0,01068	0,20478	0,15938	0,55543	0,26014
127	RUIS	2019	0,01214	0,38875	0,15931	0,39547	0,26054
128	RUIS	2020	0,01453	0,39235	0,15931	0,42336	0,26054
129	RUIS	2022	0,01246	0,27304	0,16142	0,62456	0,26399
130	SGER	2022	0,06256	0,00580	0,00139	0,16826	0,00150
131	SGER	2020	0,00159	0,02290	0,00274	0,28778	0,00274
132	SGER	2021	0,04245	0,01879	0,00274	0,12766	0,00278
133	SGER	2023	0,00576	0,02554	0,01142	0,17557	0,01195
134	SGER	2019	0,03685	0,03112	0,12887	0,34147	0,12887
135	SHIP	2019	0,00024	0,85334	0,00009	0,19063	0,00009
136	SHIP	2020	0,03697	0,74050	0,00013	0,15418	0,00014
137	SHIP	2022	0,00217	0,82043	0,04398	0,10821	0,04402
138	SHIP	2021	0,00902	0,79015	0,04398	0,17700	0,04402
139	SHIP	2023	0,00008	0,83071	0,04470	0,19169	0,04475
140	SICO	2021	0,04829	0,58958	0,00300	0,21980	0,00427
141	SMMT	2021	0,01385	0,01213	0,01524	0,02486	0,01560
142	SMMT	2022	0,02220	0,01164	0,02484	0,04905	0,02520
143	SMMT	2023	0,80074	0,01463	0,02484	0,27070	0,02850

No	Kode Perusahaan	Tahun	<i>Transfer Pricing</i>	<i>Capital Intensity</i>	<i>Tunneling Incentive</i>	<i>Tax Avoidance</i>	<i>Foreign Ownership</i>
144	SOCI	2021	0,45580	0,80271	0,00225	0,09543	0,00337
145	SOCI	2020	0,42030	0,81620	0,00215	0,07247	0,00384
146	SOCI	2022	0,02860	0,84127	0,00269	0,08396	0,00496
147	SOCI	2023	0,00030	0,84395	0,00418	0,00297	0,00671
148	SOCI	2019	0,23403	0,81854	0,00515	0,14328	0,00708
149	SURE	2019	0,50962	0,66166	0,19871	0,09066	0,39758
150	TCPI	2019	0,16640	0,64794	0,03688	0,09232	0,03688
151	TCPI	2022	0,25517	0,69713	0,05484	0,10529	0,05484
152	TCPI	2020	0,18723	0,67752	0,06229	0,42924	0,06229
153	TCPI	2023	0,09589	0,74820	0,08044	0,50826	0,08044
154	TCPI	2021	0,22321	0,69208	0,09490	0,30125	0,09490
155	TEBE	2020	0,54995	0,71825	0,08887	0,04648	0,26796
156	TEBE	2022	0,80950	0,00000	0,08887	0,04580	0,26803
157	TEBE	2023	0,79413	0,00040	0,08887	0,05449	0,26803
158	TEBE	2021	0,79070	0,50972	0,08887	0,05596	0,26803
159	TPMA	2019	0,03810	0,81726	0,06788	0,19351	0,06888
160	TPMA	2020	0,02811	0,80240	0,06788	0,53870	0,06893
161	TPMA	2021	0,02217	0,78223	0,06788	0,22274	0,08913
162	TPMA	2023	0,02540	0,60963	0,06788	0,05418	0,10985
163	TPMA	2022	0,00600	0,66562	0,06788	0,05318	0,14187
164	WINS	2021	0,35190	0,68502	0,12400	0,22893	0,14400
165	WOWS	2019	0,49640	0,86900	0,00160	0,45871	0,00170

Lampiran 1. 3 *Output* Statistik

A. Uji Statistik Deskriptif

1. Hasil Uji Statistik Deskriptif Sebelum *Outlier*

	N	<i>Descriptive Statistics</i>			
		<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
<i>Tax Avoidance</i>	206	0,00	1,00	0,2686	0,31267
<i>Transfer Pricing</i>	206	0,00	0,89	0,3136	0,27863
<i>Capital Intensity</i>	206	0,00	0,67	0,1998	0,19215
<i>Tunneling Incentive</i>	206	0,00	40,06	0,7130	3,02568
<i>Foreign Ownership</i>	206	0,00	0,99	0,2653	0,24609
<i>Valid N (listwise)</i>	206				

2. Hasil Uji Statistik Deskriptif Setelah *Outlier*

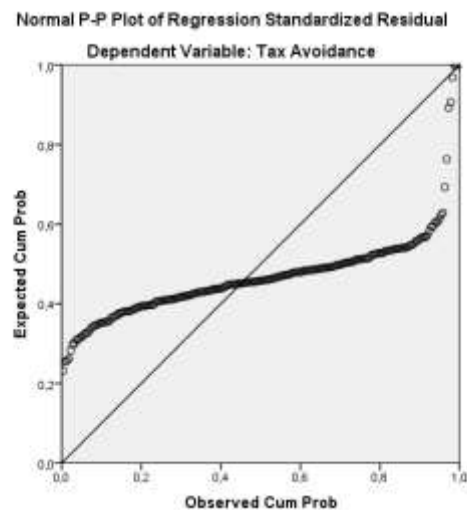
	N	<i>Descriptive Statistics</i>			
		<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
<i>Tax Avoidance</i>	165	0,00	0,76	0,2453	0,18782
<i>Transfer Pricing</i>	165	0,00	1,00	0,2719	0,30968
<i>Capital Intensity</i>	165	0,00	0,89	0,3485	0,28077
<i>Tunneling Incentive</i>	165	0,00	0,59	0,1572	0,15120
<i>Foreign Ownership</i>	165	0,00	0,79	0,2193	0,20026
<i>Valid N (listwise)</i>	165				

B. Uji Asumsi Klasik

1. Uji Normalitas

a. Uji Normalitas Sebelum *Outlier*

1) Grafik Normal P-P Plot Of Regression Standardizes Residual



2) Uji *One Sample Kolmogorov Smirnov*

One-Sample Kolmogorov-Smirnov Test

		<i>Unstandardized Residual</i>
N		206
<i>Normal Parameters^{a,b}</i>	<i>Mean</i>	,0000000
	<i>Std. Deviation</i>	2,98137142
	<i>Most Extreme Differences</i>	
	<i>Absolute</i>	,349
	<i>Positive</i>	,349
	<i>Negative</i>	-,274
<i>Test Statistic</i>		,349
<i>Asymp. Sig. (2-tailed)</i>		,000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

3) Uji One Sample Kolmogorov Smirnov (Monte Carlo)

<i>One-Sample Kolmogorov-Smirnov Test</i>		<i>Unstandardized Residual</i>	
N		206	
<i>Normal Parameters^{a,b}</i>	<i>Mean</i>	,0000000	
	<i>Std. Deviation</i>	2,98137142	
<i>Most Extreme Differences</i>	<i>Absolute</i>	0,349	
	<i>Positive</i>	0,349	
	<i>Negative</i>	-0,274	
<i>Test Statistic</i>		0,349	
<i>Asymp. Sig. (2-tailed)</i>		0,000 ^c	
<i>Monte Carlo Sig. (2-tailed)</i>	<i>Sig.</i>	0,000 ^d	
	<i>99% Confidence Interval</i>	<i>Lower Bound</i>	0,000
		<i>Upper Bound</i>	0,000

a. Test distribution is Normal.

b. Calculated from data.

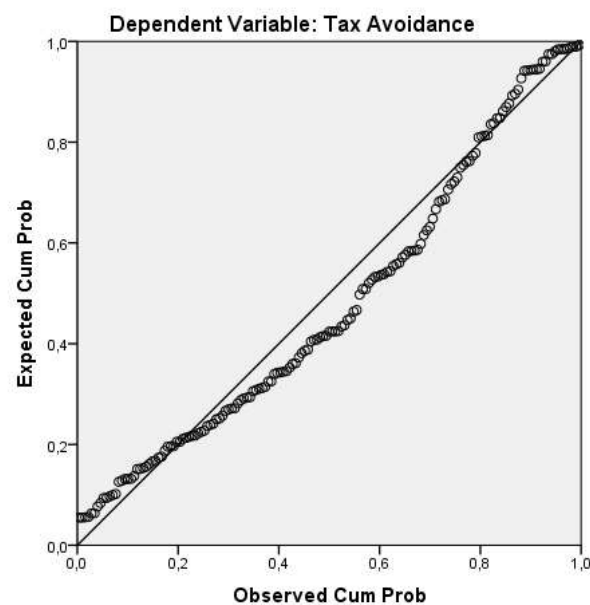
c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 2000000.

b. Uji Normalitas Setelah Outlier

1) Grafik Normal P-P Plot Of Regression Standardizes Residual

Normal P-P Plot of Regression Standardized Residual



2) Uji One Sample Kolmogorov Smirnov

One-Sample Kolmogorov-Smirnov Test

		<i>Unstandardized Residual</i>
N		165
<i>Normal Parameters^{a,b}</i>	<i>Mean</i>	0,0000000
	<i>Std. Deviation</i>	0,18229488
	<i>Most Extreme Differences</i>	
	<i>Absolute</i>	0,098
	<i>Positive</i>	0,098
	<i>Negative</i>	-0,059
<i>Test Statistic</i>		0,098
<i>Asymp. Sig. (2-tailed)</i>		0,001 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

3) Uji One Sample Kolmogorov Smirnov (Monte Carlo)

One-Sample Kolmogorov-Smirnov Test

		<i>Unstandardized Residual</i>	
N		165	
<i>Normal Parameters^{a,b}</i>	<i>Mean</i>	0,0000000	
	<i>Std. Deviation</i>	0,18229488	
<i>Most Extreme Differences</i>	<i>Absolute</i>	0,098	
	<i>Positive</i>	0,098	
	<i>Negative</i>	-0,059	
<i>Test Statistic</i>		0,098	
<i>Asymp. Sig. (2-tailed)</i>		0,001 ^c	
<i>Monte Carlo Sig. (2-tailed)</i>	<i>Sig.</i>	0,078 ^d	
	99%	<i>Lower</i>	0,071
	<i>Confidence</i>	<i>Bound</i>	
	<i>Interval</i>	<i>Upper</i>	0,084
		<i>Bound</i>	

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 299883525.

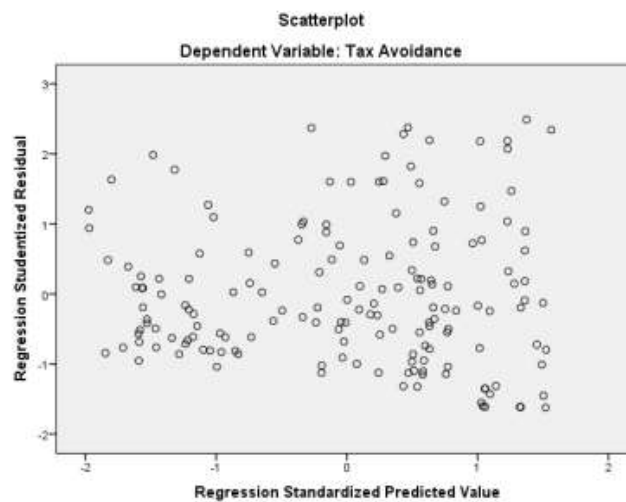
2. Uji Multikolinearitas

Model	<i>Coefficients^a</i>	
	<i>Collinearity Statistics</i>	
	<i>Tolerance</i>	<i>VIF</i>
1 <i>(Constant)</i>		
<i>Transfer Pricing</i>	0,960	1,042
<i>Capital Intensity</i>	0,847	1,180
<i>Tunneling Incentive</i>	0,857	1,166

a. *Dependent Variable: Tax Avoidance*

3. Uji Heteroskedastisitas

a. Scatterplot



b. Uji Glejser

Model	<i>Coefficients^a</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>
	<i>Unstandardized Coefficients</i>				
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
1 <i>(Constant)</i>	0,738	0,126		5,868	0,000
<i>Transfer Pricing</i>	0,229	0,159	0,115	1,447	0,150
<i>Capital Intensity</i>	-0,245	0,187	-0,110	-1,313	0,191
<i>Tunneling Incentive</i>	-1,172	0,902	-0,285	-1,298	0,196
<i>Foreign Ownership</i>	1,081	0,678	0,347	1,594	0,113

a. *Dependent Variable: ABS_RES*

4. Uji Autokorelasi Durbin-Watson

<i>Model Summary^b</i>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,201 ^a	0,040	0,022	0,17749	1,934

a. Predictors: (Constant), LAG_TI, LAG_TP, LAG_CI

b. Dependent Variable: LAG_TA

C. Analisis Regresi Linier Berganda

<i>Coefficients^a</i>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,315	0,037		8,442	0,000
	Transfer Pricing	-0,011	0,047	-0,018	-0,225	0,822
	Capital Intensity	-0,169	0,056	-0,252	-3,036	0,003
	Tunneling Incentive	-0,048	0,103	-0,039	-0,471	0,638

a. Dependent Variable: Tax Avoidance

D. Moderated Regression Analysis (MRA)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,307	0,054		5,706	0,000
	Transfer Pricing (X1)	-0,036	0,069	-0,059	-0,515	0,608
	Capital Intensity (X2)	-0,151	0,079	-0,225	-1,915	0,057
	Tunneling Incentive (X3)	0,215	0,379	0,173	0,567	0,571
	Foreign Ownership (Z)	-0,089	0,273	-0,095	-0,327	0,744
	Transfer Pricing * Foreign Ownership	0,115	0,223	0,070	0,518	0,605
	Capital Intensity * Foreign Ownership	-0,054	0,304	-0,023	-0,177	0,860
	Tunneling Incentive * Foreign Ownership	-0,272	0,491	-0,139	-0,554	0,580

a. Dependent variable: Tax Avoidance

E. Uji Hipotesis

1. Hasil Uji Statistik F

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	<i>Regression</i>	0,335	4	0,084	2,460	0,048 ^b
	<i>Residual</i>	5,450	160	0,034		
	<i>Total</i>	5,785	164			

a. *Dependent Variable: Tax Avoidance*

b. *Predictors: (Constant), Foreign Ownership, Transfer Pricing, Capital Intensity, Tunneling Incentive*

2. Hasil Uji Statistik t Regresi Linier Berganda

		Coefficients ^a	
Model		t	Sig.
1	<i>(Constant)</i>	8,442	0,000
	<i>Transfer Pricing</i>	-0,225	0,822
	<i>Capital Intensity</i>	-3,036	0,003
	<i>Tunneling Incentive</i>	-0,471	0,638

a. *Dependent Variable: Tax Avoidance*

3. Hasil Uji Statistik t Moderated Regression Analysis (MRA)

		Coefficients ^a	
Model		t	Sig.
1	<i>(Constant)</i>	5,706	0,000
	<i>Transfer Pricing</i>	-0,515	0,608
	<i>Capital Intensity</i>	-1,915	0,057
	<i>Tunneling Incentive</i>	0,567	0,571
	<i>Foreign Ownership</i>	-0,327	0,744
	<i>Transfer Pricing_Foreign Ownership</i>	0,518	0,605
	<i>Capital Intensity_Foreign Ownership</i>	-0,177	0,860
	<i>Tunneling Incentive_Foreign Ownership</i>	-0,554	0,580

a. *Dependent Variable: Tax Avoidance*

F. Uji Koefisien Determinan (R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,239 ^a	0,057	0,040	0,18405

a. Predictors: (Constant), Tunneling Incentive, Transfer Pricing, Capital Intensity

b. Dependent Variable: Tax Avoidance

VALIDASI SUMBER PUSTAKA PENULISAN SKRIPSI

Nama : Sonia Nurdianti
 NIM : 2003101091
 Program Studi : Akuntansi
 Fakultas : Ekonomi dan Bisnis
 Dosen Pembimbing I : Dr. Anny Widiasmara, S.E., M.Si., CSRS.
 Dosen Pembimbing II : Heidy Paramitha Devi, S.Pd., M.Si., CSRS.
 Judul : Pengaruh *Transfer Pricing*, *Capital Intensity*, dan *Tunneling Incentive* Terhadap *Tax Avoidance* dengan *Foreign Ownership* Sebagai Variabel Moderasi (Studi Kasus Pada Perusahaan Sektor Energi yang Terdaftar di Bursa Efek Indonesia Periode 2019-2023)

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
1.	Al-Riyadi, M. A., & Kusumawati, E. (2023). The Effect of Corporate Social Responsibility, Capital Intensity, Transfer Pricing and Good Corporate Governance on Tax Avoidance. <i>The International Journal of Business Management and Technology</i> , 7(1), 185–193. https://doi.org/https://doi.org/10.1108/JF-C-10-2017-0091	185-193	41	✓	
2.	Alstadsaeter, A., Johannesen, N., Le Guern Herry, S., & Zucman, G. (2022). Tax Evasion and Tax Avoidance. <i>Journal of Public Economics</i> , 206(7), 1–15. https://doi.org/10.1016/j.jpubeco.2021.104587	1-15	4	✓	
3.	Amelia, N., & Nadi, L. (2024). Pengaruh Thin Capitalization, Transfer Pricing, dan Derivatif Keuangan terhadap Tax Avoidance. <i>Neraca Manajemen, Ekonomi</i> , 4(4), 1–33. https://doi.org/10.8734/mnmae.v1i2.359	1-33	47	✓	
4.	Amin, N. F., Sabaruddin, G., & Abunawas, K.	15-31	55,56	✓	

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
	(2023). Konsep Umum Populasi dan Sampel dalam Penelitian. <i>Jurnal Pilar: Jurnal Kajian Islam Kontemporer</i> , 14(1), 15–31.				
5.	Anny Widiasmara. (2020). <i>Intermediate Accounting (dalam Perspektif Firm Financial Performance dan Most Valuable Brands)</i> (1st ed). Madiun; UNIPMA Press (Anggota IKAPI).	107	92	✓	
6.	Anny Widiasmara. (2021). <i>Intermediate Accounting II (dalam perspektif Firm Financial Performance dan Most Valuable Brands)</i> (2nd ed). Madiun; UNIPMA Press (Anggota IKAPI).	1, 137	94,95	✓	
7.	Arliani, D., & Yohanes. (2023). Pengaruh Kepemilikan Institusional, Transfer Pricing, dan Faktor Lainnya terhadap Penghindaran Pajak. <i>E-Jurnal Akuntansi TSM</i> , 3(1), 17–32. https://doi.org/10.34208/ejatsm.v3i1.1844	17-32	4,39, 48,93	✓	
8.	Ayu Nurulita, N., & Yulianto, A. (2023). Pengaruh Profitabilitas, Institutional Ownership, Corporate Social Responsibility, dan Tunneling Incentive terhadap Tax Avoidance. <i>JPNM Jurnal Pustaka Nusantara Multidisiplin</i> , 1(1), 1–10. https://doi.org/10.59945/jpnm.v1i1.7	1-10	6,33, 46	✓	
9.	Azzahra, A., & Triyono. (2024). Pengaruh Profitabilitas, Ukuran Perusahaan, dan Intensitas Aset Tetap terhadap Tax avoidance: Komite Audit sebagai Variabel Moderasi. <i>Economics and Digital Business Review</i> , 5(2), 310–324.	310-324	1	✓	
10.	Bellocchi, A., Travaglini, G., & Vitali, B. (2023). How Capital Intensity Affects Technical Progress: an Empirical Analysis for 17 Advanced Economies. <i>International Review Economics</i> , 74(3), 606–631.	606-631	21	✓	

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
	https://doi.org/https://doi.org/10.1111/me.ca.12421				
11.	Benedikta Olgaviani Don. (2023). The Effect of Thin Capitalization, Company Size and Capital Intensity on Tax Avoidance. <i>Formosa Journal of Sustainable Research</i> , 2(9), 2255–2274. https://doi.org/10.55927/fjsr.v2i9.5553	2255-2274	4	✓	
12.	BPS. (2024). Realisasi Pendapatan Negara (Milyar Rupiah), 2022-2024. Bps.Go.Id. https://www.bps.go.id/id/statistics-table/2/MTA3MCMY/realisasi-pendapatan-negara.html	1	1,2	✓	
13.	Chairunesia, W. (2020). The Effect of Capital Intensity, Institutional Ownership, and Sales Growth on Tax Avoidance. <i>EPR International Journal of Multidisciplinary Research (IJMR)-Peer Reviewed Journal</i> , 9(8), 198–210. https://doi.org/10.36713/epra2013	198–210	5	✓	
14.	Darussalam, Septriadi, D., & Kristiaji, B. B. (2013). <i>Transfer Pricing Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional</i> (1st ed.). Jakarta; PT Dimensi Internasional Tax.	3,9	19,92	✓	
15.	Dragojlović, J., & Đuričić, N. (2023). Tax Evasion as an Illegal form of Tax Avoidance. <i>Ekonomija: Teorija i Praksa</i> , 16(1), 195–216. https://doi.org/10.5937/etp2301195d	195–216	16	✓	
16.	Dyrenge, S. D., Jacob, M., Jiang, X., & Müller, M. A. (2022). Tax Incidence and Tax Avoidance. <i>Contemporary Accounting Research</i> , 39(4), 2622–2656. https://doi.org/10.2139/ssrn.4030515	2622–2656	13	✓	
17.	Fadilla, M. R., Nuryati, T., Rossa, E., Faeni, D. P., & Manrejo, S. (2023). Pengaruh Intangible Asset dan Tunneling Incentive terhadap Tax Avoidance dengan Profitabilitas sebagai Variabel Moderasi.	747–758	35	✓	

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
	<i>Sinomika Journal</i> , 2(4), 747–758. https://doi.org/https://doi.org/10.54443/sinomika.v2i4.1578				
18.	Fadillah, A. N. (2021). Pengaruh Thin Capitalization dan Capital Intensity terhadap Tax Avoidance dengan Firm Size sebagai Variabel Moderasi pada Perusahaan Manufaktur Sektor Industri Dasar dan Kimia yang Terdaftar di Bursa Efek Indonesia Periode 2015-2021. <i>Journal of Business Theory and Practice</i> , 10(2), 6–21.	6–21	29	✓	
19.	Fadliyani, P. (2024). Pengaruh Corporate Social Responsibility dan Capital Intensity terhadap Tax Avoidance dengan Firm Size sebagai Variabel Moderasi. <i>Jurnal Kajian Akuntansi dan Bisnis Terkini</i> , 14(2), 103-112.	103-112	5, 29	✓	
20.	Fletcher, M. M., & Falbo, T. D. (2024). The Role of Outside Directors in Tunnelling-Related Tax Avoidance. <i>Research in Accounting Journal</i> , 4(4), 1–16. https://doi.org/https://doi.org/10.21203/rs.3.rs-3873267/v1	1–16	5	✓	
21.	Ghina, N., Herawati, R., Hapsari, D. I., & Purwantoro, P. (2024). Pengaruh Transfer Pricing, Kepemilikan Asing, dan Intensitas Modal terhadap Penghindaran Pajak. <i>Jurnal Ekonomika</i> 45, 11(2), 12–30.	12–30	98	✓	
22.	Globalwitness. (2019). Adaro Moves Hundreds of Millions of Dollars Into Growing Offshore Network. Globalwitness.Org. https://www.globalwitness.org/en/press-releases/adaro-moves-hundreds-millions-dollars-growing-offshore-network/	1	3	✓	
23.	Guenther, D. A., Krull, L. K., & Williams, B. M. (2021). Identifying Different Types of Tax Avoidance: Implications for	27–50	45	✓	

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
	Empirical Research. <i>The Journal of the American Taxation Association</i> , 43(1), 27–50. https://doi.org/https://doi.org/10.2308/jata-17-044				
24.	Hafira Isnain, Abbas, D. S., Hamdani, & Rohmansyah, B. (2022). Pengaruh Tunneling Incentive, Mekanisme Bonus, Beban Pajak dan Lverage terhadap Keputusan Perusahaan melakukan Transfer Pricing. <i>Jurnal Riset Ilmu Akuntansi</i> , 1(4), 39–55. https://doi.org/https://doi.org/10.55606/jurnalrisetilmuakuntansi.v1i4.110	39–55	22,49	✓	
25.	Hardana, A., & Hasibuan, A. N. (2023). The Impact of Probability, Transfer Pricing, and Capital Intensity on Tax Avoidance when Listed Companies in the Property and Real Estate Sub Sectors on the Indonesia Stock Exchange. <i>International Journal of Islamic Economics</i> , 5(01), 67–78. https://doi.org/10.32332/ijie.v5i01.6991	67–78	4,5,31, 44,95	✓	
26.	Hasyim, A. A. Al, Inayati, N. I., Kusbandiyah, A., & Pandansari, T. (2022). Pengaruh Transfer Pricing, Kepemilikan Asing, dan Intensitas Modal terhadap Penghindaran Pajak. <i>Jurnal Akuntansi dan Pajak</i> , 23(2), 1–12.	1-12	7,27	✓	
27.	Hong, N. T. P., Quyen, N. T. N., & Thuy, D. T. T. (2022). Effects of Earnings Management to Corporate Tax Avoidance. <i>Webology</i> , 19(1), 867–889. https://doi.org/10.14704/web/v19i1/web19060	867–889	4	✓	
28.	Indrastuti, T. D., & Apriliawati, Y. (2023). The Impact of Transfer Pricing, Thin Capitalization, and Firm Size on Tax Avoidance with Multinational Enterprise as a Moderating Variable. <i>Indonesian Journal of Economics and Management</i> ,	39–61	4,38, 93	✓	

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
	4(1), 39–61.				
29.	Irawan, F., Kinanti, A., & Suhendra, M. (2020). The Impact of Transfer Pricing and Earning Management on Tax Avoidance. <i>Talent Development & Excellence</i> , 12(3), 3203–3216.	3203–3216	41	✓	
30.	Juniyar, D. M. (2023). Pengaruh Thin Capitalization dan Tunneling Incentive terhadap Tax Avoidance dengan Koneksi Politik sebagai Variabel Moderasi (Studi Empiris pada Perusahaan Property dan Real Estate yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020). <i>Journal of Economics and Management</i> , 4(1), 1-12.	1	6,34, 96	✓	
31.	Kalra, A., & Afzal, M. N. I. (2023). Transfer Pricing Practices in Multinational Corporations and their Effects on Developing Countries' Tax Revenue: a Systematic Literature Review. <i>International Trade, Politics and Development</i> , 7(3), 172–190. https://doi.org/10.1108/itpd-04-2023-0011	172–190	18	✓	
32.	Kurnia, Adisty, A. H., & Farida, A. L. (2022). The Effect of Transfer Pricing, Capital Intensity, and Foreign Activity on Tax Avoidance. <i>The Seybold Report</i> , 4(2), 184–190. https://doi.org/10.17605/OSF.IO/Q5JXH	184–190	30,61	✓	
33.	Kurniawan, M. A. (2024). Pengaruh Transfer Pricing dan Kepemilikan Asing terhadap Tax Avoidance dengan Intensitas Modal sebagai Variabel Moderasi. <i>Indonesian Journal of Management Studies (IJMS)</i> , 2(3), 44–52. https://doi.org/https://doi.org/10.53769/ijms.v2i3.377	44–52	4,36, 93	✓	
34.	Kusumarini, A., & Arifin, A. (2021). Pengaruh Tunneling Incentive, Good Corporate	460–466	22,46	✓	

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
	Governance (GCG), Mekanisme Bonus dan Ukuran Perusahaan terhadap Transfer Pricing. <i>The 13th University Research Colloquium 2021 Sekolah Tinggi Ilmu Kesehatan Muhammadiyah Klaten</i> , 14(8), 460–466.				
35.	Laksana, R. dhani, Shaferi, I., & Aydoğmuş, İ. (2023). Does Transfer Pricing, Sales Growth, Foreign Ownership, Asset Intensity affect Tax Avoidance in Energy Companies in Indonesia? <i>Journal of Social Science</i> , 4(6), 2424–2434. https://doi.org/10.46799/jss.v4i6.667	2424–2434	40	✓	
36.	Latifah, A. I., Das, N. A., & Maison, W. (2024). Pengaruh Kepemilikan Institusional dan Kepemilikan Asing terhadap Agresivitas Pajak pada Perusahaan Manufaktur Sektor Industri Dasar dan Kimia yang terdaftar di Bursa Efek Indonesia Periode 2020-2022. <i>Jurnal Bina Bangsa Ekonomika</i> , 16(2), 173–182. https://doi.org/10.46306/jbbe.v17i2	173–182	49,101	✓	
37.	Liu, I., Schmidt-Eisenlohr, T., & Guo, D. (2020). International Transfer Pricing and Tax Avoidance: Evidence from Linked Trade-Tax Statistics in the United Kingdom. <i>Review of Economics and Statistics</i> , 102(4), 766–778. https://doi.org/10.1162/rest_a_00871	766–778	18	✓	
38.	Madani, D. N., & Djohar, C. (2024). Pengaruh Transfer Pricing, Dewan Komisaris Independen dan Kepemilikan Asing terhadap Tax Avoidance (Studi Empiris pada Perusahaan Industri Barang Konsumsi Primer yang Terdaftar di BEI Periode 2018-2022). <i>Jurnal Nusa Akuntansi</i> , 1(1), 92–109. https://doi.org/10.62237/jna.v1i1.7	92–109	4,36, 44	✓	
39.	Mappadang, A. (2021). <i>Efek Tax Avoidance & Manajemen Laba terhadap Nilai Perusahaan</i> (1st ed). Banyumas; CV.	1, 2, 15, 16, 60	13,16, 27	✓	

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
	Pena Persada.				
40.	Mardianti, I. V., & Ardini, L. (2020). Pengaruh Tanggung Jawab Sosial Perusahaan, Profitabilitas, Kepemilikan Asing dan Intensitas Modal terhadap Penghindaran Pajak. <i>Jurnal Ilmu dan Riset Akuntansi</i> , 9(4), 1–24.	1–24	28,45, 61,63, 96,98, 100	✓	
41.	Margaretha, A., Susanti, M., & Siagian, V. (2021). Pengaruh Deferred Tax, Capital Intensity dan Return on Asset terhadap Agresivitas Pajak. <i>Jurnal Akuntansi</i> , 13(1), 160–172. https://doi.org/10.28932/jam.v13i1.3537	160–172	20,48	✓	
42.	Minh Ha, N. M., Tuan Anh, P., Yue, X. G., & Hoang Phi Nam, N. (2021). The Impact of Tax Avoidance on the Value of Listed Firms in Vietnam. <i>Cogent Business and Management</i> , 8(1), 1–13. https://doi.org/10.1080/23311975.2021.1930870	1–13	46	/	
43.	Misbahuddin, Akil, N., & Syarifuddin, U. (2023). Pengaruh Net Profil Margin dan Earning Per Saham terhadap Harga Saham pada PT. Mulia Industrindo, Tbk. <i>Movere Journal</i> , 5(1), 13–21.	13–21	97,98, 100	✓	
44.	Mukhtar. (2021). The Effect of Transfer Pricing, Leverage, and Sales Growth on Tax Avoidance. <i>Journal of Economic Dynamics and Control</i> , 6(15), 1–10. https://doi.org/10.2139/ssrn.3867195	1–10	40	✓	
45.	Natasya, C., Oktavia, & Hartoni. (2024). Pengaruh Transfer Pricing , Tunneling Incentive , dan Keahlian Keuangan Komite Audit terhadap Penghindaran Pajak. <i>Jurnal Riset Bisnis</i> , 7(2), 156–171.	156–171	49	✓	
46.	Nokiyanti, E., Ernawati, W. D., & Indrayati. (2023). The Influence of Corporate Social Responsibility, Tunneling Incentive, and Capital Intensity Against Tax Avoidance	258–265	5,20,2 4,32,4 4,60,9	✓	

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
	Excellent. <i>Jurnal Akuntansi dan Humaniora</i> , 2(3), 258–265. https://doi.org/10.54408/jabter.v2i3.158		2,94,9 5,99		
47.	Nursophia, A., Eprianto, I., & Marundha, A. (2023). Pengaruh Profitabilitas dan Leverage terhadap Tax Avoidance pada Perusahaan Pertambangan Sub Sektor Batu Bara yang Terdaftar di Bursa Efek Indonesia (BEI) Periode Tahun 2017 – 2021. <i>SENTRI: Jurnal Riset Ilmiah</i> , 2(2), 476–488. https://doi.org/10.55681/sentri.v2i2.528	476–488	3	✓	
48.	Olivia Lucky, G., & Murtanto, M. (2022). Pengaruh Thin Capitalization dan Capital Intesity dengan Kepemilikan Institusional sebagai Variabel Moderating terhadap Tax Avoidance. <i>COMSERVA Indonesian Journal of Community Services and Development</i> , 2(4), 950–965. https://doi.org/10.59141/comserva.v2i4.355	950–965	94	✓	
49.	Pembayun Khamisan, M. S., & Dwi Astuti, C. (2023). The Effect of Capital Intensity, Transfer Pricing, and Sales Growth on Tax Avoidance with Company Size as a Moderation Variable. <i>Devotion Journal of Community Service</i> , 4(3), 709–720. https://doi.org/10.36418/devotion.v4i3.419	709–720	5,31, 44,61, 62,92, 93,95, 97	✓	
50.	Priyatno, D. (2022). <i>Olah Data Sendiri Analisis Regresi Linier dengan SPSS & Analisis Regresi Data Panel dengan Eviews</i> (1st ed). Yogyakarta; Cahaya Harapan.	9, 11, 12, 56, 52, 14, 22	65,67, 68,71, 82,83, 87,88	✓	
51.	Purba, R. B. (2023). <i>Teori Akuntansi: Sebuah Pemahaman untuk Mendukung Penelitian di Bidang Akuntansi</i> (1st ed). Medan; CV. Merdeka Kreasi Group.	23,24	11,12	✓	
52.	Putri, N., & Mulyani, S. D. (2020). Pengaruh Transfer Pricing dan Kepemilikan Asing terhadap Praktik Penghindaran Pajak (Tax	1–9	37,43, 47,72	✓	

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
	Avoidance) dengan Pengungkapan Corporate Social Responsibility (CSR) sebagai Variabel Moderasi. <i>Prosiding Seminar Nasional Pakar</i> , 3(12), 1–9. https://doi.org/10.25105/pakar.v0i0.6826				
53.	Rahadi, D. R., & Farid, M. (2021). <i>Analisis Variabel Moderating</i> . Bekasi; CV. Lentera Ilmu Mandiri.	29, 24	69,70, 84	✓	
54.	Raharjo, S. (2013). <i>Belajar Praktek Analisis Multivariate dengan SPSS</i> (1st ed). Klaten; Lakeisha.	5, 8, 9	66,67, 79,81	✓	
55.	Rahayu, W. K., & Handayani, S. (2023). Pengaruh Financial Distress, Insentif Tunneling dan Kompensasi Rugi Fiskal terhadap Penghindaran Pajak (Tax Avoidance). <i>Journal of Applied in Business Management and Accounting</i> , 2(2), 22–49.	22–49	23	✓	
56.	Ratnandari, N. I., & Achyani, F. (2023). Implikasi Institutional Ownership dalam pengaruh Capital Intensity, Kompensasi Rugi Fiskal, dan Tunneling Incentive terhadap Tax Avoidance. <i>Jurnal Maneksi</i> , 12(4), 888–898. https://doi.org/10.31959/jm.v12i4.2005	888–898	5,6,22, 28,46, 49,61, 62,95	✓	
57.	Refgia, T. (2017). Pengaruh Pajak, Mekanisme Bonus, Ukuran Perusahaan, Kepemilikan Asing, dan Tunneling Incentive terhadap Transfer Pricing (Perusahaan Sektor Industri Dasar dan Kimia yang Listing di BEI Tahun 2011-2014). <i>Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau</i> , 4(1), 543–555.	543–555	95,96, 99,100	✓	
58.	Rini, I. G. A. I. S., Dipa, M., & Yudha, C. K. (2022). Effects of Transfer Pricing, Tax Haven, and Thin Capitalization on Tax Avoidance. <i>Jurnal Ekonomi & Bisnis JAGADITHA</i> , 9(2), 193–198. https://doi.org/10.22225/jj.9.2.2022.193-	193–198	40	✓	

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
	198				
59.	Rogers, H., & Oats, L. (2022). Transfer Pricing: Changing Views in Changing Times. <i>Accounting Forum</i> , 46(1), 83–107. https://doi.org/10.1080/01559982.2021.1926778	83–107	18	✓	
60.	Rohmani, R., & Amin, A. (2022). The Effect of Profitability, Company Size, and Tunneling Incentive on Tax Avoidance with Transfer Pricing as a Moderating Variable. <i>Wiga: Jurnal Penelitian Ilmu Ekonomi</i> , 12(3), 217–226. https://doi.org/https://doi.org/10.30741/wiga.v12i3.856	217–226	32	✓	
61.	Sabil, Lestinarsih, A. S., Widodo, D. P., & Apriyanto. (2021). Pengaruh Profitabilitas dan Likuiditas terhadap Laba sebelum Pajak (Studi pada PT IMS Jakarta). <i>Jurnal Ekobistek</i> , 9(1), 1–11. https://doi.org/10.35134/ekobistek.v9i1.64	1–11	92,94, 95	✓	
62.	Sahana Balaraj. (2023). The Role of Double Tax Avoidance Agreement in Abuse of Treaty Shopping. <i>Indian Journal of Law and Legal Research</i> , 5(2), 1–18.	1–18	17	✓	
63.	Salhi, B., Al Jabr, J., & Jarboui, A. (2020). A Comparison of Corporate Governance and Tax Avoidance of UK and Japanese Firms. <i>Comparative Economic Research</i> , 23(3), 111–132. https://doi.org/10.18778/1508-2008.23.23	111–132	60	✓	
64.	Salsabila, A. (2023). The Effect of Transfer Pricing and Sales Growth on Tax Avoidance (Empirical Study of Trading Companies Listed on the IDX in 2016–2021). <i>Devotion Journal of Community Service</i> , 12(3), 709–720.	709–720	39	✓	
65.	Salsabila, & Machdar, N. M. (2024). Pengaruh Kesulitan Keuangan, Perjanjian Hutang, dan Harga Transfer terhadap	100–110	4,7,36, 44,52	✓	

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
	Penghindaran Pajak yang Dimoderasi Kepemilikan Asing. <i>Jurnal Rimba : Riset Ilmu Manajemen Bisnis dan Akuntansi</i> , 2(1), 100–110.				
66.	Saputra, W. S., Angela, C., & Agustin, C. (2020). Pengaruh Pajak, Exchange Rate dan Kepemilikan Asing terhadap Transfer Pricing. <i>Jurnal Manajemen Strategi dan Aplikasi Bisnis</i> , 3(2), 109–116.	109–116	47,98	✓	
67.	Sari, I. R., & Kurniatio, C. A. (2022). Pengaruh Profitabilitas, Debt Covenant dan Transfer Pricing terhadap Tax Avoidance pada Perusahaan Sektor Energi yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2021. <i>Scientific Journal of Reflection : Economic, Accounting, Management and Business</i> , 5(4), 944–950. https://doi.org/10.37481/sjr.v5i4.569	944–950	37	✓	
68.	Sari, M. P., Majidah, E. A., & Raharja, S. (2022). Effect of Bonus Plan, Debt Covenant, Firm Size and Tunneling Incentive on Tax Avoidance with Transfer Pricing as Intervening Variables. <i>Academy of Accounting and Financial Studies Journal</i> , 26(1), 1–09.	1–09	6,35, 96	✓	
69.	Sari, R. (2020). Pengaruh Kepemilikan Asing dan Leverage terhadap Kinerja Keuangan. <i>Balance : Jurnal Akuntansi dan Bisnis</i> , 5(1), 64-76. https://doi.org/10.32502/jab.v5i1.2459	64-76	47,48	✓	
70.	Sebele-mpofu, F., Mashiri, E., & Schwartz, S. C. (2021). An Exposition of Transfer Pricing Motives , Strategies and their Implementation in Tax Avoidance by MNEs in Developing Countries. <i>Cogent Business & Management</i> , 8(1), 1–25. https://doi.org/10.1080/23311975.2021.1944007	1–25	4,44	✓	
71.	Shi, A. A., Concepcion, F. R., Laguinday, C. M. R., Amber, T., & Hian, T. O. (2020).	1–14	25,101	✓	

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
	An Analysis of the Effects of Foreign Ownership on the Level of Tax Avoidance Across Philippine Publicly Listed Firms. <i>DLSU Business & Economics Review</i> , 30(1), 1–14.				
72.	Shi, A. A., Unite, A. A., & Concepcion, F. (2020). An Analysis of the Effects of Foreign Ownership on the Level of Tax Avoidance Across Philippine Publicly Listed Firms. <i>DLSU Business and Economics Review</i> , 30(1), 1–14.	1–14	25	✓	
73.	Simone, L. De, Nickerson, J., Seidman, J., & Stomberg, B. (2020). How Reliably do Empirical Tests Identify Tax Avoidance? <i>Contemporary Accounting Research</i> , 37(3), 1536–1561. https://doi.org/https://doi.org/10.1111/1911-3846.12573	1536–1561	15	✓	
74.	Simorangkir, P., & Rachmawati, N. A. (2020). Pengaruh Proporsi Komisaris Independen, Kepemilikan Institusional dan Capital Intensity terhadap Penghindaran Pajak. <i>Jurnal Akuntansi dan Manajemen</i> , 2(1), 1–344.	1–344	44,94	✓	
75.	Singgih Santoso. (2017). <i>Statistik Multivariat dengan SPSS</i> . Jakarta; PT Elex Media Komputindo.	31	58	✓	
76.	Sitanggang, T., & Leusiana, S. (2023). The Effect of Profitability and Capital Intensity on Tax Avoidance. <i>Eximia Journal</i> , 11(6), 78–87. https://doi.org/10.47577/eximia.v11i1.282	78–87	5,12, 21,32	✓	
77.	Sugiyono, P. D. (2013). <i>Statistika untuk Penelitian</i> . Bandung; Alfabeta.	61, 68, 4, 29, 275	53,56, 60,65, 68	✓	
78.	Sunyoto, D. (2012). <i>Analisis Validitas & Asumsi Klasik</i> (1st ed.). Yogyakarta; Gava	119	65,66, 77	✓	

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
	Media.				
79.	Suryaningtyas, & Sawitri, A. P. (2024). Pengungkapan CSR, Intensitas Modal, Leverage pada Agresivitas Pajak. <i>Jurnal PETA</i> , 9(1), 28–39.	28–39	44,48	✓	
80.	Sutanto, J., & Lasar, H. F. A. T. (2023). Pengaruh Transfer Pricing dan Karakteristik Perusahaan terhadap Penghindaran Pajak. <i>Media Bisnis</i> , 15(2), 169–180. https://doi.org/10.34208/mb.v15i2.1966	169–180	3,41	✓	
81.	Syukur, M., & Jongsureyapart, C. (2023). The Influence of Foreign Ownership on Tax Avoidance in Thailand: a Study from an Emerging Economy. <i>Journal of Tax Reform</i> , 9(1), 98–100. https://doi.org/https://doi.org/10.15826/jtr.2023.9.1.131	98–100	26	✓	
82.	Tang, T. Y. H. (2020). A Review of Tax Avoidance in China. <i>China Journal of Accounting Research</i> , 13(4), 327–338. https://doi.org/https://doi.org/10.1016/j.cjar.2020.10.001	327–338	44	✓	
83.	Thinh, T. Q., & An, N. T. H. (2023). The Influence of Income Tax Rate, Tunneling Incentives, and Return on Equity on Transfer Pricing Behavior of Foreign Direct Investment Enterprises in Vietnam. <i>Investment Management and Financial Innovations</i> , 20(4), 193–210. https://doi.org/10.21511/IMFI.20(4).2023.17	193–210	6	✓	
84.	Ulfa, E. K., Suprapti, E., & Latifah, S. W. (2021). The Effect of CEO Tenure, Capital Intensity, and Company Size on Tax Avoidance. <i>Jurnal Reviu Akuntansi dan Keuangan</i> , 11(1), 77–86. https://doi.org/10.22219/jrak.v11i1.16140	77–86	30,99	✓	
85.	Utomo, A. B., & Fitria, G. N. (2021). Ukuran Perusahaan Memoderasi Pengaruh Capital	231–246	20	✓	

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
	Intensity dan Profitabilitas terhadap Agresivitas Pajak. <i>Esensi: Jurnal Bisnis dan Manajemen</i> , 10(2), 231–246. https://doi.org/10.15408/ess.v10i2.18800				
86.	Vito, A. De. (2024). Minority Shareholders and Tax Avoidance. <i>Journal of Accounting and Public Policy</i> , 44(3), 1887–1890. https://doi.org/https://doi.org/10.1016/j.jaccpubpol.2024.107179	1887–1890	47	✓	
87.	Waluyo, K. P. A., Rahman, A. F., & Amirya, M. (2023). The Influence of Debt Covenant, Tunneling Incentive, and Bonus Program on Tax Avoidance with Transfer Pricing as the Mediating Variable. <i>Journal of Economics, Finance and Accounting Studies</i> , 5(4), 54–63. https://doi.org/10.32996/jefas.2023.5.4.6	54–63	6,34, 96	✓	
88.	Wang, F., Xu, S., Sun, J., & Cullinan, C. P. (2020). Corporate Tax Avoidance: a Literature Review and Research Agenda. <i>Journal of Economic Survey</i> , 34(4), 793–811. https://doi.org/https://doi.org/10.1111/joes.12347	793–811	11	✓	
89.	Wansu, E. E., & Dura, J. (2024). Pengaruh Ukuran Perusahaan dan Capital Intensity terhadap Tax Avoidance. <i>Owner: Riset & Jurnal Akuntansi</i> , 8(1), 749–759. https://doi.org/10.33395/owner.v8i1.1871	749–759	45	✓	
90.	Wardani, S. D. M., Wijaya, A. L., Paramitha Devi, H., & Ayera, A. (2022). Effect of Capital Structure, Tax Avoidance, and Firm Size on Firm Value with Dividend Payout Ratio as Moderating. <i>Journal of Business and Management Review</i> , 3(1), 069–081. https://doi.org/10.47153/jbmr31.3022022	069–081	16	✓	
91.	Wardhana, M. D., Ariefiara, D., & Setiawan, A. (2021). Pengaruh Capital Intensity, Corporate Social Responsibility, dan	157–174	12,21	✓	

No	Sumber Pustaka	Halaman		Hasil Validasi	
		Pustaka	Skripsi	Sesuai	Tidak Sesuai
	Environmental Uncertainty terhadap Tax Avoidance. <i>Equity</i> , 24(2), 157–174. https://doi.org/10.34209/equ.v24i2.2603				
92.	Wulandari, S., Oktaviani, R. M., & Sunarto, S. (2023). Manajemen Laba, Transfer Pricing, dan Penghindaran Pajak sebelum dan pada Masa Pandemi Covid-19. <i>Owner: Riset & Jurnal Akuntansi</i> , 7(2), 1424–1433. https://doi.org/10.33395/owner.v7i2.1329	1424–1433	44,97	✓	
93.	Yehezkiel, R., & Gultom, J. B. (2024). Pengaruh Intensitas Modal, Pertumbuhan Penjualan, Leverage, dan Ukuran Perusahaan terhadap Tax Avoidance dengan Profitabilitas sebagai Variabel Intervening (Studi Empiris pada Perusahaan Manufaktur Sektor Barang Konsumen Primer yang Terdaftar di Bursa Efek. <i>Prosiding: Ekonomi dan Bisnis</i> , 4(1), 1–12.	1–12	48,49	✓	

94.	Yulianto, T. (2019). Mengoptimalkan Peran Penerimaan Negara Bukan Pajak sebagai Sumber Penerimaan Negara. https://djp.kemenkeu.go.id/kanwil/sulteng/id/data-publikasi/berita-terbaru/2824-mengoptimalkan-peran-penerimaan-negara-bukan-pajak-sebagai-sumber-penerimaan-negara.html	1	2	✓	
95.	Zhou, C. (2021). How does Capital Intensity Affect the Relationship Between Outward FDI and Productivity? Micro-Evidence from Chinese Manufacturing Firms. <i>Emerging Markets Finance</i> , 57(14), 4004–4019. https://doi.org/https://doi.org/10.1080/1540496X.2020.1784138	4004–4019	21	✓	

Catatan Dosen Pembimbing:

Layak/ ~~Tidak Layak untuk diuji~~ (coret yang tidak perlu)

Madiun, 12 Juli 2024

Dosen Pembimbing II

Heidy Paramitha Devi, S.Pd., M.Si., CSRS.

NIDN. 0719078803

DAFTAR RIWAYAT HIDUP



Sonia Nurdianti dilahirkan di Ponorogo pada tanggal 16 Agustus 2001, anak tunggal dari pasangan Bapak Suyatno dan Ibu Siti Zukriyah. Pendidikan Dasar dan Menengah ditempuh di Ponorogo. Tamat SDN Sedah Tahun 2015, melanjutkan ke SMPN 1 Babadan tamat pada Tahun 2017, selanjutnya melanjutkan ke SMKN 1 Ponorogo tamat pada Tahun 2020.

Pendidikan berikutnya ditempuh di Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas PGRI Madiun tercatat sebagai mahasiswa reguler. Semasa menjadi mahasiswa aktif di organisasi kemahasiswaan yang pernah diikuti yaitu UKM Resimen Mahasiswa Universitas PGRI Madiun periode 2020 menjabat sebagai Calon Resimen Mahasiswa, periode 2021 menjabat sebagai Staff 1 Provost, periode 2022 menjabat sebagai Asisten Urusan Provost, periode 2023 menjabat sebagai Kepala Urusan Logistik dan Bendahara. Mengikuti Praktek Kerja Akuntansi di PT PLN (Persero) UP 3 Madiun.