

## DAFTAR PUSTAKA

- Ahsanu, M., & Safriansyah, A. (2020). Analisis faktor-faktor yang memengaruhi penghindaran pajak pada perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indoneisa. *Jurnal Ilmiah Bisnis Dan Keuangan*, 9(2), 29–39. <http://journal.stiei-kayutangi-bjm.ac.id/index.php/index>
- Aini, N. Q., & Ikram, S. (2025). Pengaruh Profitabilitas, Lverage Dan Ukuran Perusahaan Terhadap Penghindaran Pajak (Tax Avoidance). *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 9(1), 1655–1671. <https://doi.org/https://doi.org/10.31955/mea.v9i1.5247>
- Ainniyya, S. M., Sumiati, A., & Susanti, S. (2021). Pengaruh Leverage, Pertumbuhan Penjualan, dan Ukuran Perusahaan Terhadap Tax Avoidance. *Owner*, 5(2), 525–535. <https://doi.org/10.33395/owner.v5i2.453>
- Al-Omari, R., Oroud, Y., Makhlof, M. H., Alshehadeh, A. R., & Al-Khawaja, H. A. (2024). The impact of profitability and asset management on firm value and the moderating role of dividend policy: Evidence from Jordan. *Asian Economic and Financial Review*, 14(1), 1–11. <https://doi.org/10.55493/5002.v14i1.4937>
- Al Lutfie Rizqi Adha Ritonga, & Rezki Zurriah. (2023). Pengaruh Tax Avoidance Dan Profitabilitas Terhadap Nilai Perusahaan Pada Perusahaan Farmasi Yang Terhadap Di Bursa Efek Indonesia. *Jurnal Penelitian Ekonomi Akuntansi (JENSI)*, 7(1), 223–232. <https://doi.org/10.33059/jensi.v7i1.7751>
- Alpi, M. F. (2024). *Analisis Tax Avoidance: Peranan Aset Tetap Lverage Dan Sales Growth Pada Perusahaan Makanan Dan Minuman Di Bursa Efek Indonesia*. 7, 135–143. <https://doi.org/https://doi.org/10.30596/maneggio.v7i1.20046>
- Alshehadeh, A. R. (2021). The Relationship between Liquidity Risk and Profitability in the Commercial Banks Listed in Amman Stock Exchange. *2021 International Conference on Information Technology, ICIT 2021 - Proceedings*, July, 257–261. <https://doi.org/10.1109/ICIT52682.2021.9491702>
- Alshehadeh, A. R., Elrefae, G. A., El Qirem, I. A., Hatamleh, H. M., & Alkhawaja, H. (2024). Impact of profitability on investment opportunities and its effect on profit sustainability. *Uncertain Supply Chain Management*, 12(2), 871–882. <https://doi.org/10.5267/j.uscm.2024.1.001>
- Amri, S. A., & Subadriyah. (2023). Pengaruh Capital Intensity, Inventory Intensity Dan Sales Growth Terhadap Tax Avoidance. *JAD : Jurnal Riset Akuntansi &*

*Keuangan Dewantara*, 6(1), 1–12. <https://doi.org/10.26533/jad.v6i1.1096>

- Anggraeni, T., & Oktaviani, R. M. (2021). Dampak Thin Capitalization, Profitabilitas, Dan Ukuran Perusahaan Terhadap Tindakan Penghindaran Pajak. *Jurnal Akuntansi Dan Pajak*, 21(02), 390–397. <https://doi.org/10.29040/jap.v21i02.1530>
- Aprillia, C. C., & Devi, H. P. (2022). Pengaruh Leverage, Investment Opportunity Set (IOS) Terhadap Kebijakan Deviden Dengan Profitabilitas Sebagai Variabel Moderasi. *SIMBA*, September 2022. <https://prosding.unipma.ac.id/index.php/SIMBA/article/viewFile/3474/2758>
- Ardhanareswari, N. L. P. S., & Murtanto. (2023). Pengaruh Faktor Finansial, Capital Intensity, Inventory Intensity, dan Sales Growth terhadap Penghindaran Pajak Pada Saat Pandemi Covid-19. *Jurnal Informatika Ekonomi Bisnis*, 5, 614–621. <https://doi.org/10.37034/infeb.v5i2.572>
- Ariska, M., Fahru, M., & Kusuma, J. W. (2020). Leverage, Ukuran Perusahaan dan Profitabilitas dan Pengaruhnya Terhadap Tax Avoidance Pada Perusahaan Sektor Pertambangan di Bursa Efek Indonesia Tahun 2014-2019. *Jurnal Revenue : Jurnal Ilmiah Akuntansi*, 1(1), 133–142. <https://doi.org/10.46306/rev.v1i1.13>
- Ariyani, C. F., & Arif, A. (2023). Pengaruh Multinasionalitas, Capital Intensity, Sales Growth, Dan Konservatisme Akuntansi Terhadap Tax Avoidance. *Jurnal Ekonomi Trisakti*, 3(2), 2863–2872. <https://doi.org/10.25105/jet.v3i2.17680>
- Ayustina, A., & Safi'i, M. (2023). Pengaruh Sales Growth, Karakter Eksekutif, Dan Capital Intensity Terhadap Tax Avoidance. *Jurnal Akuntansi, Bisnis Dan Ekonomi Indonesia (JABEI)*, 2(1), 141–149. <https://doi.org/10.30630/jabei.v2i1.109>
- Badjuri, M. A. M. ; J. ; A. (2023). Tax Avoidance Dalam Perspektif Agency Theory. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 7(2), 1873–1884. <https://doi.org/10.31955/mea.v7i2.3349>
- Bellocchi, A., Travaglini, G., & Vitali, B. (2023). How capital intensity affects technical progress: An empirical analysis for 17 advanced economies. *Metroeconomica*, 74(3), 606–631. <https://doi.org/10.1111/meca.12421>
- Budiadnyani, N. P., & Dewi, P. P. R. A. (2024). Peran Sales Growth dalam Memoderasi Hubungan antara Leverage pada Tax Avoidance. *Jesya*, 7(2), 1429–1439. <https://doi.org/10.36778/jesya.v7i2.1638>
- Candra, D., & Febyansyah, A. (2023). Pengaruh Sales Growth, Capital Intensity,

- Company Size dan Independent Commissioner terhadap Tax Avoidance. *JIIP - Jurnal Ilmiah Ilmu Pendidikan*, 6(11), 8947–8953. <https://doi.org/10.54371/jiip.v6i11.2764>
- Chen, S., Xu, L., & Jebran, K. (2021). The Effect Of Confucian Culture On Corporate Tax Avoidance: Evidence From China. *Economic Research-Ekonomska Istrazivanja*, 34(1), 1342–1365. <https://doi.org/10.1080/1331677X.2020.1825105>
- Chen, T., Tan, Y., Wang, J., & Zeng, C. (2022). The Unintended Consequence of Land Finance: Evidence from Corporate Tax Avoidance. *Management Science*, 68(11), 8319–8342. <https://doi.org/10.1287/mnsc.2021.4191>
- Dang, V. C., & Tran, X. H. (2021). The Impact Of Financial Distress On Tax Avoidance: An Empirical Analysis Of The Vietnamese Listed Companies. *Cogent Business and Management*, 8(1). <https://doi.org/10.1080/23311975.2021.1953678>
- Deffi, L., Cahyono, D., & Aspirandi, R. (2020). Pengaruh Enterprise Risk Management Disclosure, Intellectual Capital Disclosure Dan Debt To Asset Ratio Terhadap Nilai Perusahaan. *BUDGETING: Journal of Business, Management and Accounting*, 1(2), 147–162. <https://doi.org/https://doi.org/10.31539/budgeting.v1i2.806>
- Detama, G. R., & Laily, N. (2021). Pengaruh Profitabilitas, Likuiditas, Dan Leverage Terhadap Nilai Perusahaan (Pada Perusahaan Farmasi Yang Terdaftar Di BEI). *Jurnal Ilmu Dan Riset Manajemen*, 10(1). <https://doi.org/https://jurnalmahasiswa.stiesia.ac.id/index.php/jirm/article/download/3891/3902/>
- DJP. (2023). *Rugikan Negara 2,9 Miliar, Korporasi PT BAPI Resmi Diserahkan ke Kejaksaan*. Direktorat Jenderal Pajak. <https://www.pajak.go.id/id/siaran-pers/rugikan-negara-29-miliar-korporasi-pt-bapi-resmi-diserahkan-ke-kejaksaan>
- Do, L. H., T. Luong, K., N. H. Mai, A., A. Dam, L., Pham, H. T. L., & T. Nguyen, N. (2022). The Impact of Capital Structure on Firm Performance: Case of Listed Firms in Processing and Manufacturing Industry in Vietnam. *International Journal of Economics, Business and Management Research*, 06(03), 96–113. <https://doi.org/10.51505/ijebmr.2022.6307>
- Duguleană, C., Duguleană, L., & Deszke, K. D. (2024). Financial performance and capital structure – an econometric approach for Romanian e-commerce companies during the COVID-19 pandemic. *Economic Analysis and Policy*, 83, 786–812. <https://doi.org/10.1016/j.eap.2024.05.024>

- Ellyanti, R. S., & Suwarti, T. (2022). Analisis Pengaruh Konservatisme Akuntansi, Corporate Governance, dan Sales Growth Terhadap Tax Avoidance (Studi Terhadap Perusahaan Manufaktur yang Terdaftar di BEI Periode Tahun 2018-2020). *Equilibrium: Jurnal Penelitian Pendidikan Dan Ekonomi*, 19(01), 118–128. <https://doi.org/10.25134/equi.v19i01.5032>
- Faith Ogagaoghene, O., Associate Professor (Mrs.) Mary JOSIAH, & Associate Prof. Omimi Ejoor ATU. (2023). Chief Executive Officer (Ceo) Attributes and Tax Avoidance Insight From Listed Non-Financial Firms in Nigeria. *International Journal of Management & Entrepreneurship Research*, 5(9), 718–730. <https://doi.org/10.51594/ijmer.v5i9.569>
- Fajarwati, P. A. N., & Ramadhanti, W. (2021). Pengaruh Informasi Akuntansi (Roa, Leverage, Sales Growth, Capital Intensity Dan Company Size) Dan Company Age Terhadap Tax Avoidance. *Jurnal Investasi*, 7(1), 1–15. <https://doi.org/10.31943/investasi.v7i1.112>
- Faradilla, I. C., & Bhilawa, L. (2022). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan Dan Sales Growth Terhadap Tax Avoidance. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 5(1), 34–44. <https://doi.org/10.32670/fairvalue.v5i1.2233>
- Fatimah. (2020). *Penerimaan Pajak Indonesia Masih Rendah, Apasih Alasannya?* Artikel Pajakku. <https://artikel.pajakku.com/penerimaan-pajak-indonesia-masih-rendah-apasih-alasannya/>
- Febriana Iin Nur Khasanah, H. K. (2025). Pengaruh konservatisme akuntansi, ukuran perusahaan, perencanaan pajak, profitabilitas, leverage, dan capital intensity terhadap penghindaran pajak. *Jurnal Revenue*, 5, 2532–2546. <https://doi.org/10.46306/rev.v5i2.905>
- Firmansyah, A., & Venusita, L. (2024). Pengaruh Narsisme Ceo Dan Konservatisme Akuntansi Terhadap Tax Avoidanc. *J-Aksi : Jurnal Akuntansi Dan Sistem Informasi*, 5(2), 282–294. <https://doi.org/10.31949/jaksi.v5i2.9869>
- Firmansyah, M. Y., & Bahri, S. (2023). Pengaruh Leverage, Capital Intensity, Sales Growth, dan Ukuran Perusahaan terhadap Tax Avoidance. *Jurnal Penelitian Dan Pengembangan Sains Dan Humaniora*, 6(3), 430–439. <https://doi.org/10.23887/jppsh.v6i3.53401>
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26* (Kesepuluh). Badan Penerbit Universitas Diponegoro.
- Guat-Khim, H., & Lian-Kee, P. (2024). Ceo Power and Tax Avoidance in Malaysia: the Moderating Effect of Board Gender Diversity. *Asian Academy of*

- Management Journal of Accounting and Finance*, 20(1), 97–119.  
<https://doi.org/10.21315/aamjaf2024.20.1.3>
- Gumono, C. O. (2021). Pengaruh Roa, Leverage, Dan Capital Intensity Terhadap Tax Avoidance Pada Perusahaan Pertambangan Era Jokowi – Jk. *Media Akuntansi Dan Perpajakan Indonesia*, 2(2), 125–138.  
<https://doi.org/10.37715/mapi.v2i2.1723>
- Gunarto, N. A., & Adi, P. H. (2022). Peran Financial Distress dalam Pengaruh Konservatisme Akuntansi terhadap Tax Avoidance. *E-Jurnal Akuntansi*, 32(2), 3593. <https://doi.org/10.24843/eja.2022.v32.i02.p01>
- Hasan, M. M., Lobo, G. J., & Qiu, B. (2021). Organizational capital, corporate tax avoidance, and firm value. *Journal of Corporate Finance*, 70(July), 102050.  
<https://doi.org/10.1016/j.jcorpfin.2021.102050>
- Hasna, F., Zulaihati, S., & Sumiati, A. (2023). The Effect of Capital Intensity Ratio and Sales Growth to Tax Avoidance with Independent Commissioners as Moderating Variable (Empirical Study on Consumer Goods Industry Companies on the Indonesia Stock Exchange in 2021-2022). *Nexus Synergy: A Business Perspective*, 1(2), 72–83. <https://doi.org/10.61230/nexus.v1i2.43>
- Hendrianto, A. J., Suropto, 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>
- Herlina, L., & Budyastuti, T. (2023). The Effect of Accounting Conservatism, Capital Intensity on Tax Avoidance with Independent Commissioners as Moderating Variables. *Asian Journal of Economics, Business and Accounting*, 23(10), 73–82. <https://doi.org/10.9734/ajeba/2023/v23i10972>
- Hidayatul Aini, & Andi Kartika. (2022). Pengaruh Profitabilitas, Leverage, Komisaris Independen, Ukuran Perusahaan dan Capital Intensity Terhadap Penghindaran Pajak. *Kompak :Jurnal Ilmiah Komputerisasi Akuntansi*, 15(1), 61–73. <https://doi.org/10.51903/kompak.v15i1.604>
- Hutabarat, E. T. R., & Yuliati, A. (2023). Pengaruh Capital Intensity Dan Leverage Terhadap Tax Avoidance Pada Perusahaan Sektor Property Dan Real Estate Yang Terdaftar Di Bursa Efek Indonesia (BEI) Pada Tahun 2019-2021. *Journal of Economic, Bussines and Accounting (COSTING)*, 7(1), 1007–1016.  
<https://doi.org/10.31539/costing.v7i1.7071>
- Ismanto, J. (2023). Pengaruh Konservatisme Akuntansi, Pertumbuhan Penjualan Dan Tata Kelola Perusahaan Terhadap Tax Avoidance. *Jurnal Lentera Akuntansi*, 8(1), 35. <https://doi.org/10.34127/jrakt.v8i1.784>

- Jufrizen, & Fatin, I. N. Al. (2020). Pengaruh Debt To Equity Ratio, Return On Equity, Return On Assets Dan Ukuran Perusahaan Terhadap Nilai Perusahaan Pada Perusahaan Farmasi. *Jurnal Humaniora : Jurnal Ilmu Sosial, Ekonomi Dan Hukum*, 4(1), 183–195. <https://doi.org/10.30601/humaniora.v4i1.677>
- Karlinah, Lady, Tallane, Y. Y., & Putri, V. R. (2024). Hubungan Capital Intensity Ratio , Firm Size , Digital Transformation terhadap Tax Avoidance dengan CSR sebagai Moderasi. *Owner*, 8, 4490–4506. <https://doi.org/https://doi.org/10.33395/owner.v8i4.2481>
- Kuangan, K. (n.d.). *Laporan APBN Kita*. <https://www.kemenkeu.go.id/informasi-publik/keuangan-negara/apbn-kita>
- Khalaf, B. A., Awad, A. B., & Nassr, M. (2023). Investigating the Determinants of Working Capital in the Gulf Cooperation Council. *Journal of Governance and Regulation*, 12(3), 8–15. <https://doi.org/10.22495/jgrv12i3art1>
- Kokila, R., & Ramprathap, K. (2021). “A Study on Profitability Analysis with Reference to Network Clothing Company Private Limited.” *International Journal of Creative Research Thoughts*, 9(5), 2320–2882. <https://ijcrt.org/papers/IJCRT2105295.pdf>
- Kurniati, D. (2023). *Serap Banyak Pekerja, Sri Mulyani Ungkap Setoran Pajak dari Real Estate*. DDTCNews. <https://news.ddtc.co.id/berita/nasional/1794042/serap-banyak-pekerja-sri-mulyani-ungkap-setoran-pajak-dari-real-estat>
- Luida, A. R., Asalam, A. G., & Zultilisna, D. (2024). Pengaruh Capital Intensity, Lverage Dan Kompensasi Rugi Fiskal Terhadap Tax Avoidance. *Syntax Literate: Jurnal Ilmiah Indonesia*, 9(2). <https://doi.org/https://doi.org/10.36418/syntax-literate.v8i12.10.400>
- Mandila, A., & Ai Hendrani. (2024). Pengaruh Dewan Direksi, Direksi Wanita, Intensitas Aset Tetap, Profitabilitas dan Leverage Terhadap Tax Avoidance. *Sketsa Bisnis*, 11(02), 212–239. <https://doi.org/10.35891/jsb.v11i02.5516>
- Manurung, C. B. A., Ratnawati, V., & Nasir, A. (2024). Analisis Faktor-Faktor Yang Dapat Mempengaruhi Tax Avoidance Dengan Kepemilikan Institusional Sebagai Variabel Moderasi. *Owner*, 8(2), 1985–1995. <https://doi.org/10.33395/owner.v8i2.2334>
- Margaretha, A., Susanti, M., & Siagian, V. (2024). Pengaruh Deferred Tax, Capital Intensity dan Return On Asset terhadap Agresivitas Pajak. *Jurnal Pajak Dan Analisis Ekonomi Syariah*, 1(3), 183–196. <https://doi.org/10.61132/jpaes.v1i3.292>

- Martinez, A. L., de Santana Júnior, J. L., & Sena, T. R. (2022). Tax Aggressiveness As A Determining Factor Of Conditional Conservatism In Brazil. *Revista Contabilidade e Finanças*, 33(90). <https://doi.org/10.1590/1808-057x20221484.en>
- Mayndarto, E. C. (2022). Pengaruh Profitabilitas Dan Ukuran Perusahaan Terhadap Penghindaran Pajak Pada Perusahaan Manufaktur Sub Sektor Otomotif Yang Terdaftar Di Bursa Efek Indonesia. *Owner*, 6(1), 426–442. <https://doi.org/10.33395/owner.v6i1.590>
- Meghanathi, P. D., & Chakrawal, A. K. (2023). Leverage'–An Analysis And Its Impact On Profitability With Reference To Selected Oil And Gas Companies In India. *Journal La Bisecoman*, 3(4), 133–139. <https://doi.org/10.37899/journallabisecoman.v3i4.777>
- Michael C. Jensen and William H. Meckling. (1976). Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure. *The Corporate Financiers*, 3, 305–360. <https://doi.org/10.1057/9781137341280.0038>
- Mocanu, M., Constantin, S. B., & Răileanu, V. (2021). Determinants Of Tax Avoidance–Evidence On Profit Tax-Paying Companies In Romania. *Economic Research-Ekonomiska Istrazivanja*, 34(1), 2013–2033. <https://doi.org/10.1080/1331677X.2020.1860794>
- Noordiatmoko, D. (2020). Analisis Rasio Profitabilitas Sebagai Alat Ukur Untuk Menilai Kinerja Keuangan Pada PT Semen Indonesia (Persero) Tbk. *Jurnal Parameter*, 4(1), 38–51. <https://doi.org/https://doi.org/10.30598/parameterv1i1y2022>
- Noviyanti Dewi, & Wahyu Nurul Hidayati. (2024). Pengaruh Manajemen Laba, Sales Growth, Transfer Pricing, dan Umur Perusahaan terhadap Praktik Penghindaran Pajak. *AKUA: Jurnal Akuntansi Dan Keuangan*, 3(4), 205–216. <https://doi.org/10.54259/akua.v3i4.3030>
- Omesi, & Appah. (2021). Corporate Governance and Firm Performance of Listed Consumer Goods Companies in Nigeria. *IOSR Journal Of Economics And Finance*, 12(2), 17–31. <https://doi.org/10.9734/ajeba/2021/v2i1i1530478>
- Pamungkas, E. W., Effendi, A., & Saepudin, D. (2022). Analisis Pengaruh Profitabilitas, Sales Growth, Firm Size, Leverage Dan Capital Intensity Terhadap Penghindaran Pajak. *Techno-Socio Ekonomika*, 15(1), 61–76. <https://doi.org/10.32897/techno.2022.15.1.1083>
- Pangestu, S. H., & Pratomo, D. (2020). Capital Intensity Terhadap Tax Avoidance Dengan Profitabilitas, Size Dan Leverage Sebagai Variabel Kontrol. *Jae: Jurnal Akuntansi Dan Ekonomi*, 5(3), 26–34.

<https://doi.org/10.29407/jae.v5i3.14182>

- Praditha, R., Hasmi, N., & Syahrul. (2024). Konservatisme Akuntansi Dan Faktor Lainnya Dalam Determinasi Penghindaran Pajak. *Jurnal Akuntansi Dan Keuangan*, 9(02), 273–282. <https://doi.org/https://doi.org/10.33772/.jakuho.v9i2.171>
- Prasasti, W. E., Astuti, P., & Sugeng, S. (2024). Pengaruh Konservatisme Akuntansi, Corporate Governance Dan Sales Growth Terhadap Tax Avoidance. *Wawasan: Jurnal Ilmu Manajemen, Ekonomi Dan Kewirausahaan*, 2(4), 48–60. <https://doi.org/10.58192/wawasan.v2i4.2516>
- Pratama, I., & Suryani, T. (2020). The Role Of Independent Commissioners In Moderating The Effect Of Transfer Pricing, Capital Intensity And Profitability Towards Tax Aggressivity. *Accounting Analysis Journal*, 9(3), 208–214. <https://doi.org/10.25105/imar.v19i2.7561>
- Praystya, R. D. C., & Anggrainie, N. (2024). Pengaruh Ukuran Perusahaan, Leverage, Profitabilitas, Dan Sales Growth Terhadap Tax Avoidance Pada Perusahaan Sektor Pertambangan Yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020. *INNOVATIVE: Journal Of Social Science Research*, 4(1), 6209–6225.
- Purba, R. B. (2023). *Teori Akuntansi: Sebuah Pemahaman untuk Mendukung Penelitian di Bidang Akuntansi* (Kesatu, Vol. 7, Issue 2). CV. Merdeka Kreasi Group.
- Puspitasari, D., Purwantini, A. H., & Maharani, B. (2022). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan, Sales Growth dan Konservatisme Akuntansi terhadap Tax Avoidance. *Borobudur Accounting Review*, 2(1), 23–37. <https://doi.org/10.31603/bacr.6999>
- Putri, A. A., Azmi, Z., & Arsa, J. (2021). Apakah Sales Growth, Leverage dan Capital Intensity Mempengaruhi Tax Avoidance? *Jurnal Akuntansi Dan Ekonomika*, 11(1), 1–11. <https://doi.org/10.37859/jae.v11i1.1534>
- Putri, V. R., Falatifah, M., & Karlinah, Lady. (2025). Pengaruh Profitabilitas, Firm Size Dan Sales Growth Terhadap Tax Avoidance. *Owner: Riset & Jurnal Akuntansi*, 17(April), 1340–1356. <https://doi.org/https://doi.org/10.33395/owner.v9i2.2679>
- Rahardja, G. D., & Ngadiman, N. (2024). Pengaruh Tranfer Pricing, Sales Growth Dan Leverage Terhadap Tax Avoidance. *Jurnal Paradigma Akuntansi*, 6(1), 269–278. <https://doi.org/10.24912/jpa.v6i1.29922>
- Rahma, A. A., Pratiwi, N., Mary, H., & Indriyenni, I. (2022). Pengaruh Capital

- Intensity, Karakteristik Perusahaan, Dan CSR Disclosure Terhadap Penghindaran Pajak Pada Perusahaan Manufaktur. *Owner: Riset & Jurnal Akuntansi*, 6(1), 677–689. <https://doi.org/10.33395/owner.v6i1.637>
- Rahmanissa, S., & Rani, P. (2024). Pengaruh Corporate Social Responsibility , Leverage dan Capital Intensity terhadap Tax Avoidance Dimoderasi oleh Ukuran Perusahaan. *Co-Value: Jurnal Ekonomi, Koperasi & Kewirausahaan*, 15(7).
- Safitri, A., & Muanifah, S. (2023). Pengaruh Arus Kas Operasi Dan Pertumbuhan Penjualan Terhadap Tax Avoidance dengan Intensitas Modal Sebagai Variabel Moderasi. *JABI (Jurnal Akuntansi Berkelanjutan Indonesia)*, 5(3), 351–357. <https://doi.org/10.32493/jabi.v5i3.y2022.p351-357>
- Salwa Nazfa Syahrída, & Restu Agusti. (2022). Tax Avoidance Dipengaruhi Oleh Konservatisme Akuntansi. *Jurnal Akuntansi Keuangan Dan Bisnis*, 15(2), 548–557. <https://doi.org/10.35143/jakb.v15i2.5577>
- Santoso, Y. I. (2020). *Akibat penghindaran pajak, Indonesia diperkirakan rugi Rp 68,7 triliun*. Kontan.Co.Id. <https://nasional.kontan.co.id/news/akibat-penghindaran-pajak-indonesia-diperkirakan-rugi-rp-687-triliun>
- Saputra, M. R., & Kurniawati, L. (2024). Pengaruh Konservatisme Akuntansi, Capital Intensity, Laverage Dan Profitabilitas Terhadap Tax Avoidance. *Jurnal Akuntansi Dan Pajak*, 25(01), 1–11. <https://doi.org/http://jurnal.stie-aas.ac.id/index.php/jap> Jurnal
- Savitri, E. (2020). *Konservatisme Akuntansi: Cara Pengukuran, Tinjauan Empiris Dan Faktor-Faktor Yang Mempengaruhinya (Kesatu)*. Pustaka Sahila Yogyakarta.
- Setyani, R., Herawati, R., Kustya Ulfa, A., & Resha Fatmawati, E. (2024). Profitabilitas, Leverage, Dan Struktur Modal: Apakah Berdampak Terhadap Nilai Perusahaan. *JAKA (Jurnal Akuntansi, Keuangan, Dan Auditing)*, 5(1), 438–452. <https://doi.org/10.56696/jaka.v5i1.11049>
- Shen, Y., & Ruan, Q. (2022). Accounting Conservatism, R&D Manipulation, and Corporate Innovation: Evidence from China. *Sustainability (Switzerland)*, 14(15). <https://doi.org/10.3390/su14159048>
- Shin, Y., & Park, J. (2022). Differences in Tax Avoidance According to Corporate Sustainability with a Focus on Delisted Firms. *Sustainability (Switzerland)*, 14(11). <https://doi.org/10.3390/su14116648>
- Sholihah, E. F. M., & Rahmiati, A. (2024). Pengaruh Leverage, Sales Growth, Kompensasi Rugi Fiskal dan Koneksi Politik terhadap Penghindaran Pajak

- (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di BEI Tahun 2017-2022). *Owner*, 8(1), 186–199. <https://doi.org/10.33395/owner.v8i1.1887>
- Sholikhah, Z., & Baroroh, N. (2021). The Roles of Capital Intensity in Moderating Managerial Ownership and Investment Opportunity Set (IOS) on Accounting Conservatism. *Accounting Analysis Journal*, 10(1), 25–31. <https://doi.org/10.15294/aaj.v10i1.40114>
- Sinambela, T., & Nuraini, L. (2021). Pengaruh Umur Perusahaan, Profitabilitas dan Pertumbuhan Penjualan Terhadap Tax Avoidance. *INOBIIS: Jurnal Inovasi Bisnis Dan Manajemen Indonesia*, 5(1), 25–34. <https://doi.org/10.31842/jurnalinobis.v5i1.209>
- Sitanggang, T., & Leusiana, S. (2023). The Effect Of Profitability And Capital Intensity On Tax Avoidance. *Eximia Journal*, 11, 78–87. <https://doi.org/https://doi.org/10.47577/eximia.v11i1.282>
- Sugiyono, & Lestari, P. (2021). *Metode Penelitian Komunikasi (Kuantitatif, Kualitatif, Dan Cara Mudah Menulis Artikel Pada Jurnal Internasional)* (Kesatu). Alfabeta, Bandung.
- 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. <https://doi.org/10.38043/jiab.v7i2.3692>
- Sumantri, F. A., Kusnawan, A., & Anggraeni, D. (2022). The Effect Of Capital Intensity, Sales Growth, Leverage On Tax Avoidance And Profitability As moderators. *Primanomics: Jurnal Ekonomi Dan Bisnis*, 20(1). <https://doi.org/https://jurnal.ubd.ac.id/index.php/ds>
- Syeda, R. (2021). Impact of Working Capital Management on Profitability: A Case Study of Trading Companies. *Accounting and Finance Innovations*. <https://doi.org/10.5772/intechopen.99912>
- Tabalisa, Warongan, & Weku. (2023). Pengaruh Perubahan Tarif Pajak Dan Sales Growth Terhadap Tax Avoidance Pada Perusahaan Sektor Batubara Yang Tercatat Di Bei Periode 2018-2022. *Jurnal EMBA*, 11(4), 1685–1694. <https://ejournal.unsrat.ac.id/v3/index.php/emba/article/view/52935>
- Tajuroh Afiah, E., Kusumawati, N., & Ulfa, M. (2024). Pengaruh Self Assesment System, Pemeriksaan Pajak, dan Penagihan Pajak terhadap Penerimaan Pajak Pertambahan Nilai (PPN) pada KPP Pratama Serang Barat. *Jurnal Akuntansi*, 4(2), 875–884.
- Tang, T. Y. H. (2020). A review of tax avoidance in China. *China Journal of*

- Accounting Research*, 13(4), 327–338.  
<https://doi.org/10.1016/j.cjar.2020.10.001>
- Tran Minh, H. P., Nguyen Thi, K., & Thi Be, L. P. (2022). The non-linear impact of financial leverage on cash holdings: Empirical evidence from Vietnam. *Cogent Business and Management*, 9(1).  
<https://doi.org/10.1080/23311975.2022.2114304>
- Tri Wahyuni, & Djoko Wahyudi. (2021). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan, Sales Growth dan Kualitas Audit terhadap Tax Avoidance. *Kompak : Jurnal Ilmiah Komputerisasi Akuntansi*, 14(2), 394–403.  
<https://doi.org/10.51903/kompak.v14i2.569>
- Trivedi, K. K. (2020). A Research Study on Profitability Analysis A Key Feature for Company's Financial Performance with Special Reference to Selected Oil Companies in India. *RESEARCH REVIEW International Journal of Multidisciplinary*, 5(11), 165–170.  
<https://doi.org/10.31305/rrijm.2020.v05.i11.033>
- Umam, R. K., & Tumirin. (2024). Pengaruh Konservatisme Akuntansi, Struktur Modal, Ukuran Perusahaan Dan Pertumbuhan Laba Terhadap Kualitas Laba. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 8(4), 2075–2087.  
<https://doi.org/https://doi.org/10.31955/mea.v8i3.4732>
- Undang-Undang Republik Indonesia Nomor 28 Tahun 2007 tentang Ketentuan Umum dan Tata Cara Perpajakan.* (2007). <https://Pajak.Go.Id/Id/Undang-Undang-Nomor-28-Tahun-2007>. <https://pajak.go.id/id/undang-undang-nomor-28-tahun-2007>
- Utomo, A. B., & Fitria, G. N. (2020). Ukuran Perusahaan Memoderasi Pengaruh Capital Intensity dan Profitabilitas Terhadap Agresivitas Pajak. *Esensi: Jurnal Bisnis Dan Manajemen*, 10(2), 231–246.  
<https://doi.org/10.15408/ess.v10i2.18800>
- Wang, F., Xu, S., Sun, J., & Cullinan, C. P. (2020). Corporate Tax Avoidance: a Literature Review and Research Agenda. *Journal of Economic Surveys*, 34(4), 793–811. <https://doi.org/10.1111/joes.12347>
- Wardhana, M. D., Arieftiara, D., & Setiawan, A. (2021). Pengaruh Capital Intensity, Corporate Social Responsibility, dan Environmental Uncertainty Terhadap Tax Avoidance. *Equity*, 24(2), 157–174.  
<https://doi.org/10.34209/equ.v24i2.2603>
- William, J., Bukit, R., & Arif, A. (2025). The Effect of Profitability and Sales Growth on Tax Avoidance With Profit Management as a Moderating Variable in Food & Beverage Companies Listed on the Indonesia Stock Exchange.

*International Journal of Research and Review*, 6(2), 2025.  
<https://doi.org/10.38035/dijefa.v6i2https://creativecommons.org/licenses/by/4.0/>

Wulansari, D. P. A., & Nugroho, A. H. D. (2023). Pengaruh Komisaris Independen, Sales Growth, Profitabilitas, Firm Size dan Kepemilikan Institusional terhadap Tax Avoidance. *Owner*, 7(3), 2160–2172.  
<https://doi.org/10.33395/owner.v7i3.1490>

Zahrani, C. S., Marundha, A., & Khasanah, U. (2023). Konservatisme Akuntansi, Capital Intensity, Profitabilitas Dan Tax Avoidance. *Jurnal Economina*, 2(10), 3020–3040. <https://doi.org/10.55681/economina.v2i10.931>

Zalukhu, E., & Aprilyanti, R. (2021). Pengaruh Profitabilitas, Sales Growth, Leverage dan Fixed Assets Terhadap Tax Avoidance (Studi Empiris Pada Perusahaan Sub Sektor Farmasi yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015-2019). *ECo-Fin*, 3(2), 276–284.  
<https://doi.org/10.32877/ef.v3i2.407>

Zhang, T., Zhang, X., & Yang, D. (2021). Does Industrial Policy Suppress Corporate Tax Avoidance? — A Study On The Perspective Of Provincial Industrial Policy. *China Journal of Accounting Studies*, 9(2), 143–167.  
<https://doi.org/10.1080/21697213.2021.1980954>

Zoobar, M. K. Y., & Miftah, D. (2020). Pengaruh Corporate Social Responsibility, Capital Intensity Dan Kualitas Audit Terhadap Penghindaran Pajak. *Jurnal Magister Akuntansi Trisakti*, 7(1), 25–40.  
<https://doi.org/10.25105/jmat.v7i1.6315>

Zulia Hanum, Rukmini, J. S. H. (2022). Pengaruh Konservatisme Akuntansi Dan Intensitas Modal Terhadap Penghindaran Pajak Pada Perusahaan Manufaktur Sub Sektor Farmasi Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Riset Akuntansi Dan Bisnis*, 22(2), 212–219. <https://doi.org/10.30596/12475>