

DAFTAR PUSTAKA

- Ajzen. (1991). *The Theory of Planned Behavior*. *Organizational Behavior and Human Decision Processes* 50, 2, 179–211.
- Akgündüz, Y. E., & Torun, H. (2020). *Two and a half million Syrian refugees, tasks and capital intensity*. *Journal of Development Economics*, 145(March), 102470.
- Alianda, I. (2021). Pengaruh Kepemilikan Asing dan *Foreign Operation* Terhadap Penghindaran Pajak. *The Journal of Taxation Tax Center*, 2(1), 94–115.
- Arieftiara, D., Utama, S., & Wardhani, R. (2017). *Environmental Uncertainty as a Contingent Factor of Business Strategy Choice Decision: Introducing an Alternative Measurement of Uncertainty*. *Australasian Accounting, Business and Finance Journal*, 11(4), 116–130.
- Arizoni, S. S., Ratnawati, V., & Andreas, A. (2020). *Pengaruh Manajemen Laba Akrual, Manajemen Laba Riil dan Inventory Intensity terhadap Agresivitas Pajak: Peran Moderasi Foreign Operation*. *Bilancia: Jurnal Ilmiah Akuntansi*, 4(1), 35–47.
- Astuti, D. F., Dewi, R. R., & Fajri, R. N. (2020). *Pengaruh Corporate Governance dan Sales Growth terhadap Tax Avoidance di Bursa Efek Indonesia (BEI) 2014-2018*. *Ekonomis: Journal of Economics and Business*, 4(1), 210.
- Batt, R. (2002). *Managing Customer Services: Human Resource Practices, Quit Rates, and Sales Growth*. *Academy of Management Journal*, 45(3), 587–597.
- Baum, C. F., Schaffer, M. E., & Stillman, S. (2011). *Using Stata for Applied Research: Reviewing its Capabilities*. *Journal of Economic Surveys*, 25(2), 380–394.
- Budianti, S., & Curry, K. (2018). *Pengaruh Profitabilitas, likuiditas, dan Capital Intensity Terhadap Penghindaran Pajak (Tax Avoidance)*. Prosiding Seminar Nasional Cendekiawan 4, Jakarta.
- Cohen, D. A., & Zarowin, P. (2008). *Accrual-Based and Real Earnings Management Activities around Seasoned Equity Offerings Accrual-Based and Real Earnings Management Activities around Seasoned Equity Offerings Abstract*.
- Darma, R., Tjahjadi, Y. D. J., & Mulyani, S. D. (2019). *Pengaruh Manajemen Laba, Good Corporate Governance, Dan Risiko Perusahaan Terhadap Tax Avoidance*. *Jurnal Magister Akuntansi Trisakti*, 5(2), 137.
- DeFond, M. L., & Hung, M. (2003). *An Empirical Analysis of Analyst's Cash Flow Forecasts*. *Journal of Accounting and Economics*, 35(1), 73–100.

- Dewan Standar Akuntansi Indonesia. (2020). *Pernyataan Standar Akuntansi Keuangan No. 16 Tentang Aset Tetap*.
- Dewi, L. K., Widiasmara, A., & Amah, N. (2019). *Pengaruh Profitabilitas dan Manajemen Laba terhadap Tax Avoidance dengan Corporate Social Responsibility Sebagai Variabel Moderating*. Simba, 321–333.
- Dewi, L. S., Budiarta, I. K., & I.D.G Dharma Suputra. (2017). *Kebijakan Dividen Sebagai Variabel Moderasi Pengaruh Tax, Leverage Dan Firm Size Pada Earnings Management*. E-Jurnal Ekonomi Dan Bisnis Universitas Udayana, 6(1), 277–302.
- Dharma, Nyoman Budhi Setya & Noviari, N. (2017). *Pengaruh Corporate Social Responsibility dan Capital Intensity Terhadap Tax Avoidance*. E-Jurnal Akuntansi Universitas Udayana, 2017.
- Diri, M. El. (2017). *Introduction to earnings management. In Introduction to Earnings Management*.
- Dyreng, S. D., Hanlon, M., & Maydew, E. L. (2008). *Long-run Corporate Tax Avoidance*. Accounting Review, 83(1), 61–82.
- Eisenhardt, K. M. (1989). *Agency Theory: An Assessment and Review*. Academy of Management Review, 14(1), 57–74.
- Fernández-Rodríguez, E., & Martínez-Arias, A. (2012). *Do Business Characteristics Determine an Effective Tax Rate?* Chinese Economy, 45(6), 60–83.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*.
- Hanlon, M., & Heitzman, S. (2010). *A review of tax research*. Journal of Accounting and Economics, 50(2–3), 127–178.
- Hutagaol, J. (2007). *Perpajakan Isu-isu Kontemporer*. Pajak Dan Perpajakan, ISBN 978-979-756-260-1.
- Hutomo, M. A., Sari, R. H. D. P., & Nopiyanti, A. (2021). *Pengaruh Transfer Pricing, Thin Capitalization, Dan Tunneling Incentive Terhadap Agresivitas Pajak*. 2, 141–157.
- Jensen, M. C., & Meckling, W. H. (2019). *Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure*. Corporate Governance: Values, Ethics and Leadership, 77–132.
- Kalbuana, N., Solihin, S., Saptono, S., Yohana, Y., & Yanti, D. R. (2020). *The Influence of Capital Intensity, Firm Size, and Leverage on Tax Avoidance on Companies Registered in Jakarta Islamic Index (JII) Period 2015-2019*. International Journal of Economics, Business and Accounting Research (IJEBAR), 4(3), 272–278.

- Kurniasih, L., Sulardi, S., & Suranta, S. (2017). *Earnings Management, Corporate Governance and Tax Avoidance: The Case in Indonesia*. GATR Journal of Finance and Banking Review, 2(4), 28–35.
- Luayyi, S. (2012). *Teori Keagenan Dan Manajemen Laba Dari Sudut Pandang Etika Manajer*. El Muhasaba: Jurnal Akuntansi, 1(2), 199–216.
- Mahdiana, M. Q., & Amin, M. N. (2020). *Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan, Dan Sales Growth Terhadap Tax Avoidance*. Jurnal Akuntansi Trisakti, 7(1), 127.
- Masdi, A. (2021, February 6). *Menakar Penerimaan Pajak di Tahun Pandemi*. <https://www.kemenkeu.go.id/publikasi/artikel-dan-opini/menakar-penerimaan-pajak-di-tahun-pandemi/>
- MASRULLAH, & SU'UN, M. (2018). *Pengaruh Kepemilikan Institusional, Komisaris Independen, Leverage, dan Sales Grwoth Terhadap Tax Avoidance Pada Perusahaan Manufaktur di BEI*. 16(2), 142–165.
- Maulana, M., Marwa, T., & Wahyudi, T. (2018). *The Effect of Transfer Pricing, Capital Intensity and Financial Distress on Tax Avoidance with Firm Size as Moderating Variables*. Modern Economics, 11(1), 122–128.
- Merks, P. F. E. M., Finnerty, C., Pettricione, M., & Russo, R. (2007). *Fundamentals of international tax planning*. IBFD.
- Mohammed Amidu, WILLIAM COFFIE, P. A. (2019). *Transfer Pricing, Earnings Management and Tax Avoidance of Firms Ghana*. Journal of Financial Crime, 34(1), 1–5.
- Muadz Rizki, M. ; D. (2015). *Pengaruh Corporate Social Responsibility dan Capital Intensity Terhadap Penghindaran Pajak*. DIPONEGORO JOURNAL OF ACCOUNTING, 2015.
- Nadhifah, M., & Arif, A. (2020). *Transfer Pricing, Thin Capitalization, Financial Distress, Earning Management, dan Capital Intensity Terhadap Tax Avoidance Dimoderasi oleh Sales Growth*. Jurnal Magister Akuntansi Trisakti, 7(2), 145.
- Nugraha, M. I., & Mulyani, S. D. (2019). *Peran Leverage Sebagai Pemediasi Pengaruh Karakter Eksekutif, Kompensasi Eksekutif, Capital Intensity, Dan Sales Growth Terhadap Tax Avoidance*. Jurnal Akuntansi Trisakti, 6(2), 301.
- Octaviana, S., Titisari, K. H., & Chomsatu, Y. (2018). *The Effect of Profitability, Firm Size, Sales Growth and CSR Against Tax Avoidance on Companies Listed in BEI Year 2013 – 2016*. The 2nd International Conference on Technology, Education, and Social Science 2018, 150–158.
- Prima, B. (2019, May 8). *Tax Justice laporkan Bentoel lakukan penghindaran pajak, Indonesia rugi US\$ 14 juta*. <https://nasional.kontan.co.id/news/tax-justice-laporkan-bentoel-lakukan-penghindaran-pajak-indonesia-rugi-us-14-juta>

- justice-laporkan-bentoel-lakukan-penghindaran-pajak-indonesia-rugi-rp-14-juta
- Rahayu, N. (2010). *Regulatory Evaluation of Foreign Investment Tax Avoidance Practices*. Jurnal Akuntansi Dan Keuangan Indonesia, 7(1), 61–78.
- Rizki, M. Q. A., & Fuadi, R. (2019). *Pengaruh Karakter Eksekutif, Profitabilitas, Sales Growth Dan Corporate Social Responsibility Terhadap Tax Avoidance Pada Perusahaan Non-Keuangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2011-2015*. Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi, 4(3), 547–557.
- Rosa Dewinta, I., & Ery Setiawan, P. (2016). *Pengaruh Ukuran Perusahaan, Umur Perusahaan, Profitabilitas, Leverage, Dan Pertumbuhan Penjualan Terhadap Tax Avoidance*. E-Jurnal Akuntansi Universitas Udayana, 14(3), 1584–1615.
- Ross, S. (1973). *The Economic Theory of Agency*. Msncb.
- Roychowdhury, S. (2006). *Earnings Management Through Real Activities Manipulation*. Journal of Accounting and Economics, 42(3), 335–370.
- Sakti, I. (2018). *Analisis Regresi Data Panel Menggunakan Eviews 9*. Esa Unggul University, 2018.
- Seheult, A. H., Green, P. J., Rousseeuw, P. J., & Leroy, A. M. (1989). *Robust Regression and Outlier Detection*. Journal of the Royal Statistical Society. Series A (Statistics in Society), 152(1), 133.
- Sinaga, Roslan & Malau, H. (2021). *Pengaruh Capital Intensity dan Inventory Intensity Terhadap Penghindaran Pajak (Studi Kasus pada Perusahaan Sub-Sektor Kimia yang Terdapat di BEI Periode 2017- 2019)*. Jurnal Akuntansi Dan Keuangan.
- Sugiyanto. (2017). *Metode penelitian pendidikan:(pendekatan kuantitatif, kualitatif dan R & D)*.
- UU No. 36 Tahun 2008. *Undang-Undang Republik Indonesia Nomor 36 Tahun 2008 Tentang Perubahan Keempat Atas Undang-Undang Nomor 7 Tahun 1983 Tentang Pajak Penghasilan*.
- Wang, S., & Chen, S. (2012). *The Motivation for Tax Avoidance in Earnings Management*. 448–449.
- Widarjono, A. (2007). *Ekonometrika: Teori dan Aplikasi untuk Ekonomi dan Bisnis*, edisi kedua. 2(2007).
- Widyaningdyah, A. U. (2001). *Analisis Faktor-Faktor Yang Berpengaruh Terhadap Earnings Management Pada Perusahaan Go Public Di Indonesia*. Jurnal Akuntansi Dan Keuangan, 3(2), 89–101.

Yulistiani, N., Widiastuti, N. P. E., & Masripah. (2020). *Determinan Tax Avoidance Pada Perusahaan Manufaktur di Bursa Efek Indonesia Periode 2016-2018*. Konferensi Riset Nasional Ekonomi, Manajemen, Dan Akuntansi I, 1149–1161.