

## DAFTAR PUSTAKA

- Adegbite, T. A., & Bojuwon, M. (2019). Corporate Tax Avoidance Practices: An Empirical Evidence from Nigerian Firms. *Studia Universitatis Babes-Bolyai Oeconomica*, 64(3), 39–53. <https://doi.org/10.2478/subboec-2019-0014>
- Alfarizi, R. I., Sari, R. H. D. P., & Ajengtiyas, A. (2021). Pengaruh Profitabilitas, Transfer Pricing, dan Manajemen Laba terhadap Tax Avoidance. *Konferensi Riset Nasional Ekonomi, Manajemen, Dan Akuntansi*, 2(1), 898–917.
- Amidu, M., Coffie, W., & Acquah, P. (2019). Transfer Pricing, Earnings Management and Tax Avoidance of Firms in Ghana. *Journal of Financial Crime*, 26(1), 235–259. <https://doi.org/10.1108/JFC-10-2017-0091>
- Andini, M. P., Wijaya, A. L., & Ubaidillah, M. (2022). Pengaruh Transfer Pricing dan Profitabilitas terhadap Tax Avoidance dengan Koneksi Politik sebagai Variabel Moderasi. *SIMBA: Seminar Inovasi Manajemen, Bisnis, Dan Akuntansi*, 4(September).
- 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>
- Antari, N. W. D., & Setiawan, P. E. (2020). Pengaruh Profitabilitas, Leverage dan Komite Audit pada Tax Avoidance. *E-Jurnal Akuntansi*, 30(10), 2591. <https://doi.org/10.24843/eja.2020.v30.i10.p12>
- Ariefiara, D., Utama, S., Wardhani, R., & Rahayu, N. (2020). Contingent Fit Between Business Strategies and Environmental Uncertainty: The Impact on Corporate Tax Avoidance in Indonesia. *Meditari Accountancy Research*, 28(1), 139–167. <https://doi.org/10.1108/MEDAR-05-2018-0338>
- Boubaker, S., Hasan, M. M., & Habib, A. (2022). Organization Capital, Tournament Incentives and Firm Performance. *Finance Research Letters*, 46, 1–8. <https://doi.org/10.1016/j.frl.2021.102468>
- Chandra, Y., & Oktari, Y. (2021). Pengaruh Sales Growth, Profitabilitas, Ukuran Perusahaan, dan Karakteristik Eksekutif terhadap Tax Avoidance (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek

- Indonesia). *Akuntoteknologi : Jurnal Ilmiah Akuntansi Dan Teknologi*, 13(2), 1–16. <https://jurnal.buddhidharma.ac.id/index.php/akunto/article/view/872>
- Donaldson, L., & Davis, J. H. (1991). Stewardship Theory or Agency Theory: CEO Governance and Shareholder Returns. *Australian Journal of Management*, 16(1), 49–64. <https://doi.org/10.1177/031289629101600103>
- Dyreg, S. D., Hanlon, M., & Maydew, E. L. (2008). Long-run Corporate Tax Avoidance. *The Accounting Review*, 83(1), 61–82. <https://doi.org/10.2308/accr.2008.83.1.61>
- Eisfeldt, A. L., & Papanikolaou, D. (2013). Organization Capital and The Cross-Section of Expected Returns. *The Journal of Finance*, 68(4), 1365–1406. <https://doi.org/10.1111/jofi.12034>
- Ernawati, S., Chandrarin, G., & Respati, H. (2021). The Effect of Profitability, Leverage and Company Size on Tax Avoidance through Earnings Management Practices in Go Public Manufacturing Companies in Indonesia. *East African Scholars J Econ Bus Manag*, 4(7), 162–176. <https://doi.org/10.36349/easjebm.2021.v04i07.004>
- Falato, A., Kadyrzhanova, D., & W., S. J. (2013). Rising Intangible Capital, Shrinking Debt Capacity and The U.S. Corporate Savings Glut. *Finance and Economics Discussion Series Divisions of Research & Statistics and Monetary Affairs Federal Reserve Board, Whashington, D.C.*
- Falbo, T. D., & Firmansyah, A. (2018). Thin Capitalization, Transfer Pricing Aggresiveness, Penghindaran Pajak. *Indonesian Journal of Accounting and Governance (IJAG)*, 2(1). <https://doi.org/10.36766/ijag.v2i1.6>
- Fitri, A., & Pratiwi, A. P. (2021). Pengaruh Ukuran Perusahaan dan Transfer Pricing terhadap Tax Avoidance. *Sakuntala*, 1(1), 330–342. <http://openjournal.unpam.ac.id/index.php/SAKUNTALA>
- Friskianti, Y., & Handayani, B. D. (2014). Pengaruh Self Assessment System, Keadilan, Teknologi Perpajakan, dan Ketidakpercayaan Kepada Pihak Fiskus terhadap Tindakan Tax Evasion. *Accounting Analysis Journal*, 3(4), 457–465.
- Gallemore, J., & Labro, E. (2015). The Importance of The Internal Information Environment for Tax Avoidance. *Journal of Accounting and Economics*, 60(1), 149–167. <https://doi.org/10.1016/j.jacceco.2014.09.005>

- Gao, M., Leung, H., & Qiu, B. (2021). Organization Capital and Executive Performance Incentives. *Journal of Banking and Finance*, 123, 106017. <https://doi.org/10.1016/j.jbankfin.2020.106017>
- Gujarati, D. N., & Porter, D. C. (2009). Basic Econometrics. In A. E. Hilbert & N. Fox (Eds.), *The McGraw-Hill Series Economics* (5th ed.). Douglas Reiner. <http://ipm.bps.go.id/>
- Hasan, M. M., & Cheung, A. (Wai K. (2018). Organization Capital and Firm Life Cycle. *Journal of Corporate Finance*, 48, 556–578. <https://doi.org/10.1016/j.jcorpfin.2017.12.003>
- Hasan, M. M., Lobo, G. J., & Qiu, B. (2021). Organizational Capital, Corporate Tax Avoidance, and Firm Value. *Journal of Corporate Finance*, 70(June), 102050. <https://doi.org/10.1016/j.jcorpfin.2021.102050>
- Herianti, E., & Chairina, S. W. (2019). Does Transfer Pricing Improve The Tax Avoidance through Financial Reporting Aggressiveness? *KnE Social Sciences*, 2019, 357–376. <https://doi.org/10.18502/kss.v3i26.5387>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs, and Ownership Structure. *Journal of Financial Economics*, 3(4), 305–650. <https://doi.org/10.1017/CBO9780511817410.023>
- Lukito, P. C., & Oktaviani, R. M. (2022). Pengaruh Fixed Asset Intensity, Karakter Eksekutif, dan Leverage terhadap Penghindaran Pajak. *Owner: Riset & Jurnal Akuntansi*, 6(1), 202–211. <https://doi.org/10.33395/owner.v6i1.532>
- Mariadi, M. D., & Dewi, L. G. K. (2022). Pengaruh Leverage, Profitabilitas, dan Intensitas Aset Tetap terhadap Tax Avoidance. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha*, 13(4).
- Melati, P. M., & Suryowati, K. (2018). Aplikasi Metode Common Effect, Fixed Effect, Dan Random Effect Untuk Menganalisis Faktor-Faktor Yang Mempengaruhi Tingkat Kemiskinan Kabupaten/Kota Di Jawa Tengah Dan Daerah Istimewa Yogyakarta. *Jurnal Statistika Industri Dan Komputasi*, 3(1), 41–51. <http://ipm.bps.go.id/>
- Mulyati, Y., Subing, H. J. T., Fathonah, A. N., & Prameela, A. (2019). Effect of Profitability, Leverage and Company Size on Tax Avoidance. *International Journal of Innovation, Creativity and Change*, 6(8), 26–35.

- 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), 145–170. <https://doi.org/10.25105/jmat.v7i2.7731>
- Nailufaroh, L., Suprihatin, N. S., & Mahardini, N. Y. (2022). The Impact of Leverage, Managerial Ownership, and Capital Intensity on Tax Avoidance. *Jurnal Keuangan Dan Perbankan (KEBAN)*, 1(2), 35–46. <https://doi.org/10.30656/jkk.v1i2.4490>
- Napitupulu, I. H., Situngkir, A., & Arfani, C. (2020). Pengaruh Transfer Pricing dan Profitabilitas terhadap Tax Avoidance. *Kajian Akuntansi*, 21(2), 126–141. <https://doi.org/10.29313/ka.v21i2.6737>
- OECD. (2022). *Revenue Statistics in Asia and The Pacific: Strengthening Tax Revenues in Developing Asia* (Issue 24).
- Olivia, I., & Dwimulyani, S. (2019). Pengaruh Thin Capitalization dan Profitabilitas terhadap Penghindaran Pajak dengan Kepemilikan Institusional sebagai Variabel Moderasi. *Prosiding Seminar Nasional Pakar Ke 2*, 2, 1–10.
- Pajak.com. (2023). *Kontributor Terbesar Penerimaan Pajak Tahun 2022*. <https://www.pajak.com/pajak/kontributor-terbesar-penerimaan-pajak-tahun-2022/>
- Undang-Undang Republik Indonesia Nomor 17 Tahun 2003 Tentang Keuangan Negara, 1 (2003).
- Peters, R. H., & Taylor, L. A. (2017). Intangible Capital and The Investment-q Relation. *Journal of Financial Economics*, 123(2), 251–272. <https://doi.org/10.1016/j.jfineco.2016.03.011>
- Prasetya, G., & Muid, D. (2022). Pengaruh Profitabilitas dan Leverage terhadap Tax Avoidance. *Diponegoro Journal of Accounting*, 11(1), 1–6. <https://doi.org/10.30640/inisiatif.v2i1.467>
- Prasetyo, M. G., Arieftiara, D., & Sumilir. (2022). Pengaruh Profitabilitas, Transfer Pricing dan Likuiditas terhadap Tax Avoidance. *Jurnal Akunida*, 8(1), 11–24.
- Pratomo, D., & Triswidyaria, H. (2021). Pengaruh Transfer Tricing dan Karakter Eksekutif terhadap Tax Avoidance. *Jurnal Akuntansi Aktual*, 8(1), 39–50. <https://doi.org/10.17977/um004v8i12021p039>

- Putriningsih, D., Suyono, E., & Eliada, H. (2019). Profitabilitas, Leverage, Komposisi Dewan Komisaris, Komite Audit, dan Kompensasi Rugi Fiskal terhadap Penghindaran Pajak Pada Perusahaan Perbankan. *Jurnal Bisnis Dan Akuntansi*, 20(2), 77–92. <https://doi.org/10.34208/jba.v20i2.412>
- Rini, I. G. A. I. S., Dipa, M., & Yudha, C. K. (2022). Effects of Transfer Pricing, Tax Haven, and Thin Capitalization on Tax Avoidance. *Jurnal Ekonomi & Bisnis JAGADITHA*, 9(2), 193–198. <https://doi.org/10.22225/jj.9.2.2022.193-198>
- Rossa, E., & Husadha, C. (2023). The Effect of Organizational Capital on Tax Avoidance with Gender Diversity and CEO Overconfidence as Moderator. *Jurnal Akuntansi Aktual*, 10(1), 1–9. <https://doi.org/10.17977/um004v10i12023p001>
- Saleh, T. (2019). *Saham Bentoel Mulai Liar, Gara-gara Laporan Pajak?* CNBCIndonesia.Com. <https://www.cnbcindonesia.com/market/20190513100442-17-72003/saham-bentoel-mulai-liar-gara-gara-laporan-pajak>
- Selistiaweni, S., Ariefiara, D., & Samin. (2020). Pengaruh Kepemilikan Keluarga, Financial Distress dan Thin Capitalization terhadap Penghindaran Pajak. *Business Management, Economic, and Accounting National Seminar*, 1(1), 1059–1076.
- Sitepu, G., & Sudjiman, L. S. (2022). Pengaruh Profitabilitas dan Leverage terhadap Tax Avoidance Pada Perusahaan Sub Sektor Pertambangan Batu Bara Yang Terdaftar Di BEI Tahun 2018-2020. *EKONOMIS : Jurnal Ekonomi Dan Bisnis*, 15(1c), 1–23.
- Sugianto, D. (2019). *Mengenal soal Penghindaran Pajak yang Dituduhkan ke Adaro*. DetikFinance.
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (19th ed.). CV Alfabeta.
- Suryantari, N. P. L., & Mimba, N. P. S. H. (2022). Sales Growth Memoderasi Transfer Pricing, Thin Capitalization, Profitabilitas, dan Bonus Plan terhadap Tax Avoidance Practice. *E-Jurnal Akuntansi*, 32(4), 831. <https://doi.org/10.24843/eja.2022.v32.i04.p01>

- Tax Justice Network. (2020). The State of Tax Justice 2020 : Tax Justice in The Time of COVID-19. In *Tax Justice Network* (Issue November). <https://www.taxjustice.net/reports/the-state-of-tax-justice-2020/>
- Taylor, G., & Richardson, G. (2012). International Corporate Tax Avoidance Practices: Evidence from Australian Firms. *International Journal of Accounting*, 47(4), 469–496. <https://doi.org/10.1016/j.intacc.2012.10.004>
- Utami, M. F., & Irawan, F. (2022). Pengaruh Thin Capitalization dan Transfer Pricing Aggressiveness terhadap Penghindaran Pajak dengan Financial Constraints sebagai Variabel Moderasi. *Owner: Riset & Jurnal Akuntansi*, 6(1), 386–399. <https://doi.org/10.33395/owner.v6i1.607>