

DAFTAR PUSTAKA

- Akbar, F. S., & Meiryani. (2023). The Effect of Business Strategies and Environmental Uncertainty on Tax Avoidance in Manufacturing Companies in Indonesia. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 7(1), 59–65.
- Akbar, L. R. (2020). Analisis Kinerja Direktorat Jendral Pajak Dalam Optimalisasi Penerimaan Pajak di Era-Pandemi Covid-19. *Journal of Applied Business and Economics (JABE)*, 7(1), 98–110.
- Akbari, F., Salehi, M., & Bagherpour Vlashani, M. A. (2018). The effect of managerial ability on tax avoidance by classical and Bayesian econometrics in multilevel models: Evidence of Iran. *International Journal of Emerging Markets*, 13(6), 1656–1678. <https://doi.org/10.1108/IJoEM-09-2017-0367>
- Akbari, F., Salehi, M., & Vlashani, M. A. B. (2019). The Relationship Between Tax Avoidance and Firm Value with Income Smoothing. *International Journal of Organizational Analysis*, 27(1), 125–148. <https://doi.org/10.1108/IJOA-09-2017-1235>
- Andriani, N., & Haryono, S. (2022). Published by Department of Islamic Accounting , Universitas Islam Negeri Sunan Kalijaga Yogyakarta. *Journal of Accounting Inquiry*, 1(2), 93–111. <https://doi.org/https://doi.org/10.14421/jai.2022.1.2.093-111>
- Anggraini, F., Astri, N. D., & Minovia, A. F. (2020). Pengaruh Strategi Bisnis, Capital Intensity dan ultinationality terhadap Tax Avoidance. *Akuntansi*, 14(2), 37.
- Antari, N. W. D., & Setiawan, P. E. (2020). Pengaruh Profitabilitas, Leverage dan Komite Audit pada Tax Avoidance. *E-Jurnal Akuntansi*, 30(10), 2591–2603. <https://doi.org/10.24843/EJA.2020.v30.i10.p12>
- Arieftiara, D., Masripah, Miftah, M., & Widystuti, S. (2023). *Struktur Kepemilikan Perusahaan yang Berkelanjutan*. Dwwpublish.
- Arieftiara, 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>
- Aristyatama, H. A., & Bandiyono, A. (2021). Moderation of Financial Constraints in Transfer Pricing Aggressiveness, Income Smoothing, and Managerial Ability to Avoid Taxation. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 16(2), 279. <https://doi.org/10.24843/jiab.2021.v16.i02.p07>
- Asalam, A. G., & Pratomo, D. (2020). Fiscal Loss Compensation, Profitability, Leverage, and Tax Avoidance : Evidence from Indonesia. *PalArch's Journal*

- of Archaeology of Egypt / Egyptology*, 17(7), 9295–9305.
- Ayem, S., & Tarang, T. M. D. (2021). Pengaruh Risiko Perusahaan, Kepemilikan Institusional, dan Strategi Bisnis Terhadap Tax Avoidance. *Jurnal Riset Akuntansi Kontemporer*, 17(2), 91–103. <https://doi.org/http://dx.doi.org/>
- Cahyono, D. D., Andini, R., & Raharjo, K. (2016). Pengaruh Komite Audit, Kepemilikan Institusional, Dewan Komisaris, Ukuran Perusahaan (Size), Leverage (DER), dan Profitabilitas (ROA) Terhadap Tindakan Penghindaran Pajak (Tax Avoidance) Pada Perusahaan Perbankan Yang Listing BEI Periode Tahun 2011 - 2013. *Journal of Accounting*, 2(2), 31–48.
- Damayanti, V. N., & Wulandari, S. (2021). The Effect of Leverage, Institutional Ownership, and Business Strategy on Tax Avoidance (Case of Listed Manufacturing Companies in the Consumption Goods Industry Period 2014-2019). *Accountability*, 10(1), 16. <https://doi.org/10.32400/ja.33956.10.1.2021.16-26>
- Darmawan, I. G. H., & Sukarta, I. M. (2014). Pengaruh Penerapan Corporate Governance, Leverage, Return On Assets, dan Ukuran Perusahaan pada Penghindaran Pajak. *E-Journal Akuntansi Universitas Udayana*, 9(1), 143–161.
- Demerjian, P., Lev, B., & McVay, S. (2012). Quantifying managerial ability: A new measure and validity tests. *Management Science*, 58(7), 1229–1248. <https://doi.org/10.1287/mnsc.1110.1487>
- Dhamara, G. P., & Violita, E. S. (2018). The Influence of Financial Distress and Independence of Board of Commissioners on Tax Aggressiveness. *Advances in Economics, Business and Management Research (AEBMR)*, 55(Iac 2017), 81–86.
- Diandra, S. M., & Hidayat, A. (2020). Pengaruh Beban Iklan Dan Intensitas Persediaan Terhadap Agresivitas Pajak Dengan Corporate Social Responsibility Sebagai Variabel Moderasi. *Financial: Jurnal Akuntansi*, 6(2), 188–202. <https://doi.org/10.37403/financial.v6i2.142>
- Elizabeth, E., & Riswandari, E. (2022). Tax Aggressiveness in Indonesia and Malaysia. *Berkala Akuntansi Dan Keuangan Indonesia*, 7(1), 21–47. <https://doi.org/10.20473/baki.v7i1.27290>
- Falbo, T. D., & Firmansyah, A. (2021). Penghindaran Pajak Di Indonesia: Multinationality Dan Manajemen Laba. *Bisnis-Net Jurnal Ekonomi Dan Bisnis*, 4(1), 94–110. <https://doi.org/10.46576/bn.v4i1.1325>
- Faradiza, S. A. (2019). Dampak Strategi Bisnis terhadap Penghindaran Pajak. *Journal of Applied Accounting and Taxation*, 4(1), 107–116. <https://doi.org/10.30871/jaat.v4i1.1199>
- Firmansyah, A., & Muliana, R. (2018). The Effect of Tax Avoidance and Tax Risk

- on Corporate Risk. *Jurnal Keuangan Dan Perbankan*, 22(4), 643–656. <https://doi.org/https://doi.org/10.26905/jkdp.v22i4.2237>
- Garg, M., Khedmati, M., Meng, F., & Thoradeniya, P. (2020). Tax Avoidance and Stock Price Crash Risk : Mitigating Role of Managerial Ability. *International Journal of Managerial Finance*, 2018. <https://doi.org/10.1108/IJMF-03-2020-0103>
- Ghaniy, P., & Mahfud, A. (2021). What do we know about managerial ability ? A systematic literature review. *Management Review Quarterly*, 0123456789. <https://doi.org/10.1007/s11301-021-00229-6>
- Hadaming, S. F., & Apollo Daito. (2023). Leverage, Company Size, and Audit Quality Effect on Tax Avoidance in Manufacturing Companies Listed on the Indonesia Stock Exchange and Malaysia Exchange for the 2015-2019 Period. *Journal of Accounting and Finance Management*, 3(6), 274–284. <https://doi.org/10.38035/jafm.v3i6.167>
- Hanlon, M., & Heitzman, S. (2010). A review of tax research. *Journal of Accounting and Economics*, 50(2–3), 127–178. <https://doi.org/10.1016/j.jacceco.2010.09.002>
- Harianto, R. (2020). Pengaruh Strategi Bisnis, Kepemilikan Institusional dan Kebijakan Utang Terhadap Penghindaran Pajak. *Liability*, 02(1), 49–69.
- Harjito, Y., Kurniawan, N. D., & Siddiq, R. (2022). Tax Avoidance in Review By Business Strategy, Company Characteristics, and Good Corporate Governance. *Accounting Research Journal of Sutaatmadja (ACCRUALS)*, 6, 1–17. <https://doi.org/10.35310/accruals.v6i02.983%0Ahttps://ojs.stiesa.ac.id/index.php/accruals/index>
- Hasanah, A. R., & Widiastuti, N. P. E. (2022). Managerial and Financial Capabilities Become Determining Factors of Tax Avoidance Practice in Indonesia. *International Journal of Finance & Banking Studies (2147-4486)*, 11(1), 207–219. <https://doi.org/10.20525/ijfbs.v11i1.1702>
- Herianti, E., & Elinda Ritnawati. (2021). Pengaruh Strategi Bisnis dan Corporate Social Responsibility terhadap Tax Avoidance dengan Kinerja Laba Sebagai Variabel Moderasi (Studi Empiris pada Perusahaan Jasa Properti, Real Estate dan Konstruksi Bangunan yang Terdaftar di BEI Periode 2015-2019). *JRB-Jurnal Riset Bisnis*, 4(2), 173–184. <https://doi.org/10.35814/jrb.v4i2.2076>
- Hsieh, T., Wang, Z., & Demirkhan, S. (2018). Overconfidence and tax avoidance: The role of CEO and CFO interaction Tien-Shih. *Journal of Accounting and Public Policy Journal*, 37, 241–253. <https://doi.org/10.1016/j.jaccpubpol.2018.04.004>
- Ibrahim, R., Sutrisno, & Rusydi, M. K. (2021). The Influence Factors of Tax

- Avoidance in Indonesia. *Research in Business & Social Science*, 10(5), 1–10. <https://doi.org/https://doi.org/10.20525/ijrbs.v10i5.1295>
- Irwansyah, Lestari, Y., & Adam, N. F. (2020). Pengaruh Ukuran Perusahaan dan Leverage terhadap Agency Cost pada Perusahaan Otomotif yang Terdaftar di Bursa Efek Indonesia. *INOVASI*, 16(2), 259–267.
- Isa, K. (2014). Tax complexities in the Malaysian corporate tax system: Minimise to maximise. *International Journal of Law and Management*, 56(1), 50–65. <https://doi.org/10.1108/IJLMA-08-2013-0036>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/https://doi.org/10.1016/0304-405X(76)90026-X)
- Kalbuana, N., Solihin, Saptono, Yohana, & Yanti, D. R. (2020). The Influence of Capital Intensity, Firm Size, and Leverage on Tax Avoidance on Companies Registered in Jakarta Islamic Index. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 4(03), 272–278. <https://doi.org/10.29040/ijebar.v4i03.1330>
- Kepramareni, P., Yulianti, I. A. N., & Suarningsih, N. W. A. (2020). Profitabilitas, Karakter Eksekutif, Kepemilikan Keluarga Dan Tax Avoidance Perusahaan. *Jurnal Bisnis Terapan*, 4(1), 93–106. <https://doi.org/10.24123/jbt.v4i1.2789>
- Khamisan, M. S. P., & Christina, S. (2020). GATR Accounting and Finance Review Financial Distress , Tax Loss Carried Forward , Corporate Governance and Tax Avoidance. *GATR Accounting and Finance Review Journal*, 5(3), 87–94.
- Kinasih, F. A., Maslichah, & Sudaryanti, D. (2021). Pengaruh Tata Kelola Perusahaan, Strategi Bisnis, Pertumbuhan Penjualan, Leverage, dan Profitabilitas Terhadap Penghindaran Pajak. *E-Jurnal Ilmiah Riset Akuntansi (e-JRA)*, 10(07), 13–24.
- Koester, A., Shevlin, T., & Wangerin, D. (2017). Koester, A., Shevlin, T., & Wangerin, D. (2017). The role of managerial ability in corporate tax avoidance. *Management Science*, 63(10), 3285–3310. <https://doi.org/10.1287/mnsc.2016.2510> The role of managerial ability in corporate tax avoidance. *Management Science*, 63(10), 3285–3310.
- Kontan.co.id. (2019). *Tax Justice laporkan Bentoel lakukan penghindaran pajak, Indonesia rugi US\$ 14 juta*. Kontan.Co.Id. <https://nasional.kontan.co.id/news/tax-justice-laporkan-bentoel-lakukan-penghindaran-pajak-indonesia-rugi-rp-14-juta>
- Laksono, D. G. D., & Firmansyah, A. (2020). The Role of Managerial Ability in Indonesia: Investment Opportunity Sets, Environmental Uncertainty, Tax Avoidance. *Humanities & Social Sciences Reviews*, 8(4), 1305–1318.

<https://doi.org/10.18510/hssr.2020.84123>

- Lutfiani, R., Ahmad, G. N., & Kurnianti, D. (2021). Determinan Praktik Penghindaran Pajak : Kasus pada Perusahaan Food and Beverage di Negara Indonesia, Malaysia, Thailand, dan Filipina. *Jurnal Bisnis, Manajemen, Dan Keuangan*, 2(3), 685–705.
- Mardiatmoko, G. (2020). Pentingnya Uji Asumsi Klasik Pada Analisis Regresi Linier Berganda (Studi Kasus Penyusunan Persamaan Allometrik Kenari Muda. *BAREKENG: Jurnal Ilmu Matematika Dan Terapan*, 14(3), 333–342. <https://doi.org/https://doi.org/10.30598/barekengvol14iss3pp333-342>
- Miles, R. E., Snow, C. C., Meyer, A. D., & Coleman, H. J. (1978). Organizational Strategy, Structure, and Process. *The Academy of Management Review*, 3(3), 546–562. <https://doi.org/https://doi.org/10.2307/257544>
- Mulatsari, N. T., Wijayanti, A., & Samrotun, Y. C. (2020). Pengaruh Tax Avoidance, Kepemilikan Institusi dan Kinerja Keuangan terhadap Harga Saham. *Ekonomis: Journal of Economics and Business*, 4(1), 204. <https://doi.org/10.33087/ekonomis.v4i1.110>
- 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.
- Mustika, S., Meutia, I., & Bagas, A. (2022). The Impact of Leverage , Profitability , Capital Intensity and Corporate Governance on Tax Avoidance. *Integrated Journal of Business and Economics*, 6(1), 13–27. <https://doi.org/10.33019/ijbe.v5i3.334>
- Mustikasari, E. A., Hartono, A., & Ardiana, T. E. (2020). Pengaruh Intensitas Aset Tetap, Leverage Dan Profitabilitas Terhadap Tax Avoidance Dengan Pertumbuhan Penjualan Sebagai Variabel Moderasi Pada Perusahaan Sektor Pertambangan Di Bei Tahun 2017-2020. *JAPP: Jurnal Akuntansi, Perpajakan, Dan Portofolio*, 5(3), 248–253.
- Nasution, S. (2017). Variabel Penelitian. *Jurnal Raudhah*, 5(2).
- Novita, W., & Fahmy, R. (2022). Tax Planning on The Multinational Companies in Indonesia. *Asean International Journal of Business*, 1(1), 1–9. <https://doi.org/https://doi.org/10.54099/aijb.v1i1.65>
- Nurdiana, R. (2021). The Effect of Environmental Uncertainty and Financial Distress on Tax Avoidance with Business Strategy as Moderating Variables. *Eduvest - Journal of Universal Studies*, 1(9), 943–951. <https://doi.org/10.59188/eduvest.v1i9.209>
- Nurfauzi, R., & Firmansyah, A. (2018). Managerial Ability, Management Compensation, Bankruptcy Risk, Tax Aggressiveness. *Media Riset Akuntansi, Auditing & Informasi*, 18(1), 75–100.

<https://doi.org/10.25105/mraai.v18i1.2775>

- Nurrahmi, A. D., & Rahayu, S. (2020). Pengaruh Strategi Bisnis, Transfer Pricing, dan Koneksi Politik Terhadap Tax Avoidance. *JAE (Jurnal Akuntansi Dan Ekonomi)*, 5(2), 48–57. <https://ojs.unpkediri.ac.id/index.php/akuntansi/article/view/14162>
- Park, J., Ko, C. Y., Jung, H., & Lee, Y. (2015). Asia-Pacific Journal of Accounting & Managerial ability and tax avoidance : evidence from Korea. *Asia-Pacific Journal of Accounting & Economics*, April, 37–41. <https://doi.org/10.1080/16081625.2015.1017590>
- Pertiwi, F. V., & Masripah, M. (2023). Pengaruh Pertumbuhan Penjualan, Transfer Pricing, dan Strategi Bisnis terhadap Penghindaran Pajak. *Accounting Student Research Journal*, 2(1), 1–19. <https://doi.org/10.62108/asrj.v2i1.4746>
- Prakosa, R. A., & Sari, D. (2019). The Effect of Managerial Ability on Corporate Tax Avoidance. *Advances in Social Science, Education and Humanities Research*, 348(APRiSH 2018), 323–331.
- Pratiwi, H. A., & Pramita, Y. D. (2021). Pengaruh Strategi Bisnis, Transfer Pricing, Koneksi Politik, dan Intensitas Aset Tetap terhadap Tax Avoidance (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI 2015 – 2019). *Borobudur Accounting Review*, 1(2), 196–209. <https://doi.org/10.31603/bacr.6365>
- Prosser, K. J., & Murray, R. (2011). *Tax Avoidance* (Mytholmroy). the UK: Sweet and Maxwell.
- Puspita, D., & Febrianti, M. (2018). Faktor-faktor yang memengaruhi penghindaran pajak pada perusahaan manufaktur di bursa efek Indonesia. *Jurnal Bisnis Dan Akuntansi*, 19(1), 38–46. <https://doi.org/10.34208/jba.v19i1.63>
- Rahman, R. A., Masrom, S., & Omar, N. (2019). Tax avoidance detection based on machine learning of malaysian government-linked companies. *International Journal of Recent Technology and Engineering*, 8(2 Special Issue 11), 535–541. <https://doi.org/10.35940/ijrte.B1083.0982S1119>
- Ratu, M. K., & Siregar, S. V. (2019). Does Managerial Ability and Corporate Governance Mitigate Tax Avoidance Activities When Environmental Uncertainty is Considered? *Advances in Economics, Business and Management Research*, 101(Icons 2018), 328–333. <https://doi.org/10.2991/iconies-18.2019.66>
- Sadjianto, Arja, Hartanto, Sylvia, Natalia, Octaviana, & Stephani. (2020). Analysis of the Effect of Business Strategy and Financial Distress on Tax Avoidance. *Journal of Economics and Business*, 3(1), 238–246. <https://doi.org/10.31014/aior.1992.03.01.193>
- Safitri, N., & Damayanti, T. W. (2021). Sales Growth dan Tax Avoidance dengan

- Kepemilikan Institusional Sebagai Variabel Pemoderasi. *Perspektif Akuntansi*, 4(2), 175–216. <https://doi.org/10.24246/persi.v4i2.p175-216>
- Saifudin, & Yunanda, D. (2016). Determinasi Return on Asset , Leverage , Ukuran Perusahaan , Kompensasi Rugi Fiskal dan Kepemilikan Institusi Terhadap Penghindaran Pajak (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di BEI. *Jurnal Penelitian Ilmu Ekonomi Wiga*, 6(2), 131–143.
- Saragih, A. H., Raya, M. N., & Hendrawan, A. (2021). The Moderating Role of Firm Size on the Association between Managerial Ability and Tax Avoidance. *Jurnal ASET (Akuntansi Riset)*, 13(1), 39–49.
- Sekaran, U., & Bougie, R. (2017). *Metode Penelitian Untuk Bisnis* (Ed 6). Jakarta: Salemba Empat.
- Simorangkir, R. T. M. C., & Sari, P. N. (2022). The Effect of Good Corporate Governance , Profitability , Capital Intensity , and Leverage on Tax Avoidance During the Covid-19 Pandemic. *European Journal of Business and Management*, 14(18), 22–33. <https://doi.org/10.7176/EJBM/14-18-04>
- Sonia, S., & Suparmun, H. (2019). Factors Influencing Tax Avoidance. *5th Annual International Conference on Accounting Research (AICAR 2018) Factors*, 73, 238–243. <https://doi.org/10.2991/aicar-18.2019.52>
- Sriyono, & Andesto, R. (2022). The Effect Of Profitability, Leverage And Sales Growth On Tax Avoidance With The Size Of The Company As A Moderation Variable. *DIJMS : Dinasti International Journal of Management Science*, 4(1), 112–126. <https://doi.org/10.31933/dijms.v4i1>
- Stawati, V. (2020). Pengaruh Profitabilitas, Leverage dan Ukuran Perusahaan Terhadap Penghindaran Pajak. *Jurnal Akuntansi Dan Bisnis*, 6(2), 147–157. <https://doi.org/10.31289/jab.v6i2.3472>
- Suciarti, C., Suryani, E., & Kurnia. (2020). The Effect of Leverage , Capital Intensity and Deferred Tax Expense on Tax Avoidance. *Journal of Accounting Auditing and Business*, 3(2), 76–83.
- Swingly, C., & Sukartha, I. M. (2015). Pengaruh Karakteristik Eksekutif, Komite Audit, Ukuran Perusahaan, Leverage dan Sales Growth pada Tax Avoidance. *E-Jurnal Akuntansi Universitas Udayana*, 10(1), 47–62.
- Syarli, Z. A. (2022). Pengaruh Manajerial Ability dan Struktur Good Corporate Governance (GCG) Terhadap Praktik Penghindaran Pajak. *Menara Ilmu*, XVI(01), 122–133. [https://doi.org/https://doi.org/10.31869/mi.v16i1.3117](https://doi.org/10.31869/mi.v16i1.3117)
- Tilehnouei, M. H., Esfahani, S. T., & Soltanipanah, S. (2018). Investigating the Effect of Financial Distress on Tax Avoidance during the Global Financial Crisis in Companies Listed on Tehran Stock Exchange. *International Journal of Finance and Managerial Accounting*, 3(9), 41–51.

- Valensia, K., & Khairani, S. (2019). Pengaruh Profitabilitas, Financial Distress, Dewan Komisaris Independen dan Komite Audit Terhadap Nilai Perusahaan Dimediasi oleh Tax Avoidance (Studi Empiris Pada Perusahaan Sektor Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia Periode 2. *Jurnal Akuntansi*, 9(1), 47–62. <https://doi.org/https://doi.org/10.33369/j.akuntansi.9.1.47-62>
- Vito, B., Firmansyah, A., Qadri, R. A., Dinarjito, A., Arfiansyah, Z., Irawan, F., & Wijaya, S. (2022). Managerial Abilities, Financial Reporting Quality, Tax Aggressiveness: Does Corporate Social Responsibility Disclosure Matter in an Emerging Market? *Corporate Governance and Organizational Behavior Review*, 6(1), 19–41. <https://doi.org/10.22495/cgobrv6i1p2>
- Wahyudi, D. E., T, S., & Rusydi, M. K. (2021). Determinants of Transfer Pricing Aggressiveness with the Moderation of Corporate Governance in Indonesia and Malaysia. *Journal of Economics, Business, & Accountancy Ventura*, 24(1), 23. <https://doi.org/10.14414/jebav.v24i1.2536>
- Wahyuni, L., Fahada, R., & Atmaja, B. (2019). The Effect of Business Strategy, Leverage, Profitability and Sales Growth on Tax Avoidance. *Indonesian Management and Accounting Research*, 16(2), 66–80. <https://doi.org/10.25105/imar.v16i2.4686>
- Wardani, D. K., & Khoiriyah, D. (2018). Pengaruh strategi bisnis dan karakteristik perusahaan terhadap penghindaran pajak. *Akuntansi Dewantara*, 2(1), 25–36.
- Wardani, D. K., Nurhayati, N., Studi, P., Fakultas, A., & Tamansiswa, U. S. (2019). Pengaruh Self Assessment System, E-Commerce dan Keterbukaan Akses Informasi Rekening Bank Terhadap Niat Melakukan Penghindaran Pajak. *Akuntansi Dewantara*, 3(1), 38–48. <https://doi.org/10.29230/ad.v3i1.3340>
- Widuri, R., Tjahjono, P. A., Felicia, V. R. A., & Fudianto, M. (2020). Female Board Membership and Sustainability: Can they Mitigate Tax Avoidance in Indonesia and Malaysia? *Advances in Economics, Business and Management Research*, 158(Teams), 296–304. <https://doi.org/10.2991/aebmr.k.201212.042>
- Wijaya, E., & Octafilia, Y. (2018). Determinan Nilai Perusahaan Manufaktur : Model Pengujian Dengan Chow-Test dan Hausman-Test. *Journal of Economic, Business and Accounting (COSTING)*, 2(1), 2597–5234. [https://doi.org/https://doi.org/10.31539/costing.v2i1.367 DETERMINAN](https://doi.org/https://doi.org/10.31539/costing.v2i1.367)
- World Bank. (2023). *Tax Revenue (% of GDP)*. Data.Worldbank.Org. <https://data.worldbank.org/indicator/GC.TAX.TOTL.GD.ZS>