

## **DAFTAR PUSTAKA**

- . A. H. M. (2019). The Influence of Liquidity, Profitability, Intensity Inventory, Related Party Debt, And Company Size To Aggressive Tax Rate. *Archives of Business Research*, 7(3), 105–115.  
<https://doi.org/10.14738/abr.73.6319>
- Aji, A. W., & Atun, F. F. (2019). Pengaruh Tax Planning, Profitabilitas, Dan Likuiditas Terhadap Nilai Perusahaan Dengan Ukuran Perusahaan Sebagai Variabel Moderasi. *Jurnal Ilmiah Akuntansi Dan Humanika*, 9(3), 222–234.  
<https://ejournal.undiksha.ac.id/index.php/JJA/article/view/22610>
- Ambarukmi, K. T., & Diana, N. (2017). PENGARUH SIZE, LEVERAGE, PROFITABILITY, CAPITAL INTENSITY RATIO DAN ACTIVITY RATIO TERHADAP EFFECTIVE TAX RATE (ETR) (Studi Empiris Pada Perusahaan LQ-45 Yang Terdaftar Di BEI Selama Periode 2011- 2015). *Fakultas Ekonomi Universitas Islam Malang*, 06(17), 13–26.  
<http://riset.unisma.ac.id/index.php/jra/article/view/154/153>
- Ann, S., & Manurung, A. H. (2019). Company Size To Aggressive Tax Rate. *Archives of Business Research*, 7(3), 105–115.
- Arianandini, P. W., & Ramantha, I. W. (2018). Pengaruh Profitabilitas, Leverage, dan Kepemilikan Institusional Pada Tax Avoidance. *E-Jurnal Akuntansi*, 22, 2088. <https://doi.org/10.24843/eja.2018.v22.i03.p17>
- Damayanti, T., & Gazali, M. (2018). Pengaruh Capital Intensity Ratio Dan Inventory Intensity Ratio Terhadap Effective Tax Rate. *Seminar Nasional Cendekian Ke 4, ISSN (P) : 2460 - 8696 ISSN (E) : 2540 - 7589*, 1(1),

101–119.

Fajriana, I. (2017). *Structure , dan Kompensasi Rugi Fiskal terhadap Effective Tax Rate ( ETR ) ( Studi Empiris pada perusahaan manufaktur yang terdaftar di BEI. x, 1–16.*

Hariani, S. L., & Waluyo. (2019). Effect of Profitability, Leverage and CEO Narcissism on Tax Avoidance. *International Journal Scholars Middle East Publishers, Dubai, United Arab Emirates*, 6(8), 414–421.

<https://doi.org/10.21276/sb.2019.5.8.2>

Indupurnahayu, Walujadi, D., & Saputra, J. (2020). The impact of size and profitability on corporate effective tax rate. *Talent Development and Excellence*, 12(1), 1099–1111.

Irianto, D. B. S., & S.Ak, A. W. (2017). The Influence of Profitability, Leverage, Firm Size and Capital Intensity Towards Tax Avoidance. *International Journal of Accounting and Taxation*, 5(2), 33–41.

<https://doi.org/10.15640/ijat.v5n2a3>

Kurnia, D. (2017). pengaruh profitabilitas, leverage, dan kepemilikan institusional terhadap tarif pajak efektif. *Вестник Роструднадзора*, 4, 9–15.

Oktamawati, M. (2017). Pengaruh Karakter Eksekutif, Komite Audit, Ukuran Perusahaan, Leverage, Pertumbuhan Penjualan, Dan Profitabilitas Terhadap Tax Avoidance. *Jurnal Akuntansi Bisnis*, 15(1), 23–40.

<https://doi.org/10.24167/JAB.V15I1.1349>

Pattiasina, V., Tammubua, M. H., Numberi, A., Patiran, A., & Temalagi, S. (2019). Capital Intensity and tax avoidance: An Indonesian case.

*International Journal of Social Sciences and Humanities*, 3(1), 58–71.

<https://doi.org/10.29332/ijssh.v3n1.250>

Prasetyo, A., Masitoh, E., & Wijayanti, A. (2018). The influence of good corporate governance, capital intensity ratio, and profitability to effective tax rate (Empirical study on manufacturing companies basic industry sectors and chemicals listed in indonesia stock exchange year 2011-2015). *The 2nd International Conference on Technology, Education, and Social Science 2018*, 2(2007), 74–82.

Putri, C. L., & Lautania, M. F. (2016). Pengaruh Capital Intensity Ratio, Inventory Intensity Ratio, Ownership Structure dan Profitability Terhadap Effective Tax Rate (ETR) (Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Ta. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 1(1), 1.

Putri, S., Agusti, R., & Silfi, A. (2016). PENGARUH UKURAN PERUSAHAAN, RETURN ON ASSET (ROA), LEVERAGE DAN INTENSITAS MODAL TERHADAP TARIF PAJAK EFEKTIF (studi empiris pada perusahaan transportasi yang terdaftar di Bursa Efek Indonesia periode 2011-2013). *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, 3(1), 1506–1519.

Setiawan, A., & Al-ahsan, M. K. (2016). Pengaruh Size, Leverage, Profitability , Komite Audit, Komisaris Independen dan Investor Konstitusional Terhadap Effective Tax Rate ( ETR ). *Jurnal EKA CIDA*, 1(2), 1–16.

Smith, T. A. (2016). *pengaruh leverage, size, profitabilitas, intensitas aset tetap,*

*dan intensitas persediaan terhadap tarif pajak efektif perusahaan pada perusahaan manufaktur di bursa efek indonesia. August, 1–11.*

Susilowati, Y., Ratih Widyawati, & Nuraini. (2018). Pengaruh Ukuran Perusahaan, Leverage, Profitabilitas, Capital Intensity Ratio dan Komisaris Independen Terhadap Effective Tax Rate. *Isbn: 978-979-3649-99-3, 2014*, 796–804.

Tsagem, M. M., Aripin, N., & Ishak, R. (2015). Impact of working capital management, ownership structure and board size on the profitability of small and medium-sized entities in Nigeria. *International Journal of Economics and Financial Issues*, 5, 77–83.

Villela, lucia maria aversa. (2013). 濟無No Title No Title. *Journal of Chemical Information and Modeling*, 53(9), 1689–1699.

Waluyo, W. (2017). Firm size, firm age, and firm growth on corporate social responsibility in Indonesia: The case of real estate companies. *European Research Studies Journal*, 20(4), 360–369. <https://doi.org/10.35808/ersj/840>

No Title. 41. انتباریابی پرسننامه اختلال خلقی در تشخیص افسردگی دوقطبی. (2016). ش. ب، فرخ