

DAFTAR PUSTAKA

- Abbas, W. (2023). *Tax Avoidance: Understanding Its Implications and Regulation*. Independently published.
- Adriani, N. (2018). Tax avoidance, managerial ownership, and agency conflicts. *Grou*, 23529(2), 1–45.
- Afifah Fadilah, R. (2024). *Implementing Pillar Two: Challenges and Opportunities in the Global Minimum Tax Framework Resmi*. 4, 220–231.
- Agus Wibowo. (2024). Pemeriksaan, Keberatan Dan Banding Pajak. In *Penerbit Yayasan Prima Agus Teknik* (Vol. 10, Issue 1). <https://penerbit.stekom.ac.id/index.php/yayasanpat/article/view/524>
- Akbar, F., & Fahmi, I. (2020). Pengaruh Ukuran Perusahaan, Profitabilitas Dan Likuiditas Terhadap Kebijakan Dividen Dan Nilai Perusahaan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Ilmiah Mahasiswa Ekonomi Manajemen*, 5(1), 62–81.
- Alabdulkarim, N., Kalyanaraman, L., & Alhussayen, H. (2024). The impact of firm size on the relationship between leverage and firm performance: evidence from Saudi Arabia. *Humanities and Social Sciences Communications*, 11(1), 1–12. <https://doi.org/10.1057/s41599-024-04211-x>
- Alessandro, G. (2023). *Tax Avoidance and Capital Structure: Empirical Evidence on Debt Covenants*. Springer Cham.
- Allingham, M. G. (1972). *INCOME TAX EVASION: A THEORETICAL ANALYSIS*. 1, 323–338.
- Aning, F. (2024). *Buku ajar analisis laporan keuangan*. Malik Rizki Amanah.
- Arnawati. (2019). *Manajemen Keuangan Perusahaan*. Salemba Empat.
- Arnawati putri, G. (2019). *Monograf Pengaruh Leverage Terhadap Manajemen Laba dengan Corporate Governance*. Penerbit Lakeisha.
- Arnold, B. J. (2019). *International Tax Primer*. Kluwer Law Internasional B.V.
- Astuti, Dermawan, L., Supitriyani, & Azwar, K. (2021). *ANALISIS LAPORAN KEUANGAN*.
- Bachas, P. (2025). *Effective Tax Rates , Firm Size and the Global Minimum Tax*. March.
- Bakri, A. A. (2024). *Accounting Studies and Tax Journal (COUNT)*. 1(1), 24–30. <https://pdfs.semanticscholar.org/d9dc/a960dd6eb5932dce8256b338182a3522fd29.pdf>
- Baron, R. M., & Kenny, D. A. (1986). *The Moderator-Mediator Variable Distinction in Social Psychological Research: Conceptual , Strategic , and Statistical Considerations*. 51(6), 1173–1182.
- Bauer, T., Kourouxous, T., & Krenn, P. (2018). Taxation and agency conflicts between firm owners and managers: a review. *Business Research*, 11(1), 33–76. <https://doi.org/10.1007/s40685-017-0054-y>
- Becker, G. S. (1968). *Crime and Punishment; An Economic Approach*.
- Becker, G. S. (1974). *Crime and Punishment : An Economic Approach: Vol. I*.
- Bedeian, A. G., & Mossholder, K. W. (1994). *Interpreting Interaction Terms in Moderated Multiple Regression*.

- Berk, J., & Peter, D. (2023). *Corporate Finance*. Pearson Education Limited.
- Bigel. (2023). *Corporate Finance*. Touro Scholar.
- Brigham, E. F., & Houston, J. F. (2019). *Fundamentals of FINANCIAL MANAGEMENT 15e*. Cengage Learning.
- Brodeur, A. (2024). *DISCUSSION PAPER SERIES Mass Reproducibility and Replicability: A New Hope Mass Reproducibility and Replicability: A New Hope*. 16912.
- Choiriah, S., Apriani, E. L., & Suroso, E. (2026). *Profitability , Leverage , Sales Growth , and Tax Avoidance*. 0(0), 2022–2027. <https://doi.org/10.47191/jefms/v9>
- Claassen. (2023). *Corporate Financing Policies, Financial Leverage, and Stock Performance*. ScienceDirect.
- Cobham, A. (2019). Ashes To Ashes: How British American Tobacco Avoids Taxes in Low and Middle Income Countries. *Tax Justice Network*, April, 62. https://taxjustice.net/reports/ashes-to-ashes-how-british-american-tobacco-avoids-taxes-in-low-and-middle-income-countries/%0Ahttps://taxjustice.net/wp-content/uploads/2019/04/Ashes-to-ashes_How-British-American-Tobacco-Avoids-Tax-in-Low-and-Middle-Income
- De Vito, A., & Grossetti, F. (2024). *Tax Avoidance Research: Exploring Networks and Dynamics of Global Academic Collaboration*. Springer Nature (Cham, Swiss).
- Devereux, M. P. (2020). *The OECD Global Anti-Base Erosion Proposal*. January.
- Devereux, M. P., & Paraknewitz, J. (2022). *Empirical evidence on the Global Minimum Tax : What is a critical mass and how large is the Substance-Based Income Exclusion ?*
- Dilaga, T. P., & Daryatno, A. B. (2025). *Global Minimum Tax : Implications Multinational Corporations and Recommendations for*. 6(04), 3968–3980.
- Dimaggio, P. J., & Powell, W. W. (2014). *The Iron Cage Revisted : Institutional Isomorphism and Collective Rationality in Organizational Fields The Iron Cage Revisited : Institutional Isomorphism and Collective Rationality in*. January 1983. <https://doi.org/10.17323/1726-3247-2010-1-34-56>
- DJP. (2023). *Laporan Tahunan 2023*. Laporan, 1–526. <https://www.pajak.go.id/id/laporan-tahunan-2023>
- Doke, D., & Yenti, R. (2024). *THE EFFECT OF TAX AVOIDANCE ON COMPANY VALUE WITH TAX SANCTIONS AS A MODERATING VARIABLE*. 08(03), 2014–2020.
- Dourado, A. P. (2025). *Tax Avoidance Revisited in the EU BEPS Context*. IBFD.
- Duhoon, A., & Singh, M. (2023). Corporate tax avoidance: a systematic literature review and future research directions. *LBS Journal of Management & Research*, 21(2), 197–217. <https://doi.org/10.1108/lbsjmr-12-2022-0082>
- Eka, D., Prameswari, A., & Yani, A. (2025). *Apakah ROA , Leverage , Good Corporate Governance , Ukuran Perusahaan , dan Kompensasi Rugi Fiskal Berperan dalam Tax Avoidance ?* 9(2). <https://doi.org/10.18196/rabin.v9i2.25551>
- Elamer, A. A., Boulhaga, M., & Ibrahim, B. A. (2024). *Corporate tax avoidance and*

- firm value : The moderating role of environmental , social , and governance (ESG) ratings. June, 7446–7461. <https://doi.org/10.1002/bse.3881>*
- Erlisa, A., Hati Nurvi Archelly, D., Nur Nilamsari, I., Safira Adhani, T., Hasna Kurniawati, Z., & Amrulloh, A. (2024). The Effect of Profitability, Leverage, and Company Size on Tax Avoidance Agricultural Products Companies. *Journal Economic Business Innovation*, 1(2), 25–34. <https://doi.org/10.69725/jebi.v1i2.25>
- Fahmi, Z., & Naibaho, E. A. B. (2025). The Impact of Profitability, Firm Size, and Leverage on Tax Avoidance: Moderating Role of Parent Company Location. *Advances in Management and Applied Economics*, 15(3), 21–44. <https://doi.org/10.47260/amae/1532>
- Gabriella, G., & Lin, O. (2024). Leverage, Profitability and Tax Avoidance: Transfer Pricing as a Moderating Variable. *Asian Journal of Economics, Business and Accounting*, 24(12), 318–332. <https://doi.org/10.9734/ajeba/2024/v24i121611>
- Goerdts, G., & Eggert, W. (2022). Substitution across profit shifting methods and the impact on thin capitalization rules. *International Tax and Public Finance*, 29(3), 581–599. <https://doi.org/10.1007/s10797-021-09674-1>
- González, A. C., Bucci, M., Gesualdo, M., & Reilly, P. O. (2024). *The Global Minimum Tax and the taxation of MNE profit*. 68.
- Greene, W. H. (2018). *Econometric Analysis eight edition*.
- Gujarati, D. ., & Porter, D. . (2009a). *Basic Econometrics (5th ed.)*. McGraw-Hill/Irwin, New York.
- Gujarati, & Porter, D. . (2009b). *Basic Econometrics*.
- Gunadi. (2017). *Pajak Internasional, Edisi Revisi*. Fakultas Ekonomi Universitas Indonesia.
- Hanlon, M., & Shane, H. (2010). *A review of tax research*. 3(2), 127–178.
- Hapsoro, D. D., Karina, D. S., Darmawan, M., Wahono, P., & Pahala, I. (2024). *The Influence of Profitability , Leverage , Sales Growth , and Book Tax Differences on Corporate Tax Avoidance*. 12(2), 258–267.
- Hayes, A. F., & Rockwood, N. J. (2020). *Conditional Process Analysis : Concepts , Computation , and Advances in the Modeling of the Contingencies of Mechanisms*. <https://doi.org/10.1177/0002764219859633>
- Hendayana, Y., Arief, M., & Setyo, A. (2024). Exploring impact of profitability , leverage and capital intensity on avoidance of tax , moderated by size of firm in LQ45 companies. *Cogent Business & Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2371062>
- Hendayana, Y., Arief Ramdhany, M., Pranowo, A. S., Abdul Halim Rachmat, R., & Herdiana, E. (2024). Exploring impact of profitability, leverage and capital intensity on avoidance of tax, moderated by size of firm in LQ45 companies. *Cogent Business and Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2371062>
- Herry. (2021). *Keuangan Perusahaan: Teori dan Aplikasi*. Mitra Wacana Media.
- Hilmi, R. Z., Hurriyati, R., & Lisnawati. (2018). *Pengaruh Profitabilitas Dan Leverage Terhadap Penghindaran Pajak*. 3(2), 91–102.

- Hs, S., & Anlia, via lita bethry. (2021). *Kinerja Keuangan Perusahaan Jakarta Islamic Index Di Masa Pandemi Covid-19*. Penerbit Insania.
- Hyungjong, Song, W., Han, S., Jo, D., Myung, S., Kim, H., & Author, C. (2002). *A Panel Dataset for Corporate Tax Avoidance , Performance , and Governance in Korea*. 2010.
- Igartua, J., & Hayes, A. F. (2021). *Mediation , Moderation , and Conditional Process Analysis : Concepts , Computations , and Some Common Confusions*. 1–23. <https://doi.org/10.1017/SJP.2021.46>
- Imbierowicz, B., & Streitz, D. (2024). Financial debt contracting and managerial agency problems. *Financial Management*, 53(1), 99–118. <https://doi.org/10.1111/fima.12444>
- Jensen, M., & Meckling, W. (1976). Theory of the firm: Managerial behavior, agency costs, and ownership structure. *The Economic Nature of the Firm: A Reader, Third Edition*, 283–303. <https://doi.org/10.1017/CBO9780511817410.023>
- Johannesen, N. (2022). The global minimum tax. *Journal of Public Economics*, 212, 104709. <https://doi.org/10.1016/j.jpubeco.2022.104709>
- Josafat, R., & Febrianti, M. (2023). Pengaruh Leverage, Ukuran Perusahaan Dan Faktor Lainnya Terhadap Penghindaran Pajak. *E-Jurnal Akuntansi TSM*, 3(3), 27–36. <https://doi.org/10.34208/ejatsm.v3i3.2186>
- Josephine. (2025). *PENGARUH PROFITABILITAS, LIKUIDITAS, DAN LEVERAGE TERHADAP PENGHINDARAN PAJAK DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL KONTROL* Diah. 26(01), 1–8.
- Kasmir. (2020). *Analisis Laporan Keuangan*. Edisi Revisi. PT RajaGrafindo Persada.
- Keesoony, S. (2022). *Tax Avoidance and the Law: Understanding the UK General Anti-Abuse Rule*. Routledge (Taylor & Francis Group).
- Kim, J. H., & Lee, J. H. (2021). How ceo political connections induce corporate social irresponsibility: An empirical study of tax avoidance in south korea. *Sustainability (Switzerland)*, 13(14). <https://doi.org/10.3390/su13147739>
- Kusumawati, A., & Suhandi. (2024). *The Mediating Role of Financial Reporting Aggressiveness in Corporate Tax Avoidance Strategies*. [https://doi.org/10.21511/imfi.21\(4\).2024.18](https://doi.org/10.21511/imfi.21(4).2024.18)
- Lailatus Sa'adah, Muhammad Rifqy Nurarifin, & Nur Aidah Fitriana. (2024). Analisis Rasio Profitabilitas Sebagai Alat Ukur Kinerja Keuangan PT Bank Central Asia. *Lokawati : Jurnal Penelitian Manajemen Dan Inovasi Riset*, 2(5), 144–155. <https://doi.org/10.61132/lokawati.v2i5.1188>
- Lawrence, & Egbadju, U. (2024). *Tax Avoidance and Investment Efficiency of Quoted Non-Financial Firms in Nigeria*. 9(2), 209–237. <https://doi.org/10.56201/ijefm.v9.no2.2024.pg209.237>
- Lim, K., & Vonyka, V. (2023). Does Tax Avoidance Affect Company Values in Indonesia in 2020 – 2022? *Jurnal Ilmiah Akuntansi Kesatuan*, 11(3), 461–470. <https://doi.org/10.37641/jiakes.v11i3.2290>
- Ling, C. C., & Fung, C. Y. (2024). *Nexus between profitability , firm size and leverage and tax avoidance : evidence from an emerging economy*. 32(5), 759–780. <https://doi.org/10.1108/ARA-08-2023-0238>
- Luh, N., & Pradnya, R. (2022). *Factors Impact in Tax Avoidance Practices Before*

- and During The COVID-19 Pandemic. 5(August), 305–315.
- Mariana, G., Harjanto, K., & Tjahjono, J. K. (2025). *PENGARUH FIRM SIZE TERHADAP TAX AVOIDANCE DENGAN VARIABEL KINERJA KEUANGAN SEBAGAI VARIABEL KONTROL*. 09(2021), 63–74.
- Maryam, S., & Dewanti, Y. R. (2022). Pengaruh Profitabilitas dan Kepemilikan Keluarga Terhadap Penghindaran Pajak. *Jurnal Ilmiah Publika*, 10(2), 210–220.
- Medyastanti, M., & Subroto, B. (2022). *Jurnal Akuntansi Aktual Apakah masih relevan teori akuntansi positif? 9*, 148–163.
- Mocanu, M., Constantin, S. B., & Răileanu, V. (2021). Determinants of tax avoidance—evidence on profit tax-paying companies in Romania. *Economic Research-Ekonomska Istrazivanja*, 34(1), 2013–2033. <https://doi.org/10.1080/1331677X.2020.1860794>
- Mukhtaruddin, & Imelda. (2025). *EFEKTIVITAS GLOBAL MINIMUM TAX DALAM MENGURANGI PRAKTIK PENGHINDARAN PAJAK OLEH PERUSAHAAN MULTINASIONAL : KAJIAN SYSTEMATIC LITERATURE REVIEW " Fakultas Ekonomi , Universitas Sriwijaya , Palembang , Indonesia Email : 01042682428005@student.unsri.ac.id Pe. 6(1)*.
- Mulyani, V., & Suhairi. (2025). *PENGARUH KEPEMILIKAN INSTITUSIONAL DAN KEPEMILIKAN KELUARGA TERHADAP PENGHINDARAN PAJAK DENGAN RENTABILITAS SEBAGAI VARIABEL MODERASI*. 8, 3928–3947.
- Neltiani, A., Rusliyawati, R., & Astarani, J. (2025). Determinants of tax avoidance with firm size as a moderating variable. *Educoretax*, 5(5), 594–609. <https://doi.org/10.54957/educoretax.v5i5.1549>
- OECD/G20. (2023). *Minimum Tax Implementation Handbook (Pillar Two)*.
- OECD. (2019). *OECD / G20 Inclusive Framework on BEPS by 05/2019*. July 2018.
- OECD. (2020). *Emergency tax policy responses to the COVID-19 pandemic: limiting damage to productive potential and protecting the vulnerable*. March, 2020. https://oecd.dam-broadcast.com/pm_7379_119_119695-dj2g5d5oun.pdf
- OECD. (2023). *Tax policy reforms*. <https://doi.org/10.1787/f9b1f6fe-en>
- Olivia, I., Dwimulyani, S., Trisakti, U., Data, U. K., Data, U. N., Pajak, P., Institusional, K., & Pajak, P. (2019). *PENGARUH THIN CAPITALIZATION DAN PROFITABILITAS TERHADAP*. 1–10.
- Ovonji-Odida, H. I. (2024). State of Tax Justice 2024. *Tax Justice Network*, November, 26.
- Pijnenburg. (2022). *THE PREDICTED EFFECT OF THE GLOBAL MINIMUM TAX RATE*.
- Powell, S., Mckeen, D., & Schmidt, J. (2023). *e Essential Ratios for Financial*.
- Pranaditya, A., Andini, R., & Andika, A. R. (2021). *Pengaruh Pertumbuhan Penjualan Dan Leverage*. Penerbit Media Sains Indonesia.
- Prasatya, E. (2020). *Pengaruh Kesadaran Wajib Pajak dan Kualitas Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak Pada Wajib Pajak Orang Pribadi Di Kota Medan*. 7(1), 47–61.
- Prasatya, R. E., Mulyadi, J., & Suyanto, S. (2020). Karakter Eksekutif, Profitabilitas, Leverage, dan Komisaris Independen Terhadap Tax Avoidance Dengan Kepemilikan Institusional Sebagai Variabel Moderasi. *Jurnal Riset Akuntansi &*

- Perpajakan (JRAP)*, 7(02), 153–162. <https://doi.org/10.35838/jrap.v7i02.1535>
- Pratiwi, W., & Rachmat, R. A. H. (2025). Director with foreign experience, CSR, profitability, leverage on tax avoidance: Firm size as moderate. *Educoretax*, 5(5), 660–674. <https://doi.org/10.54957/educoretax.v5i5.1591>
- Presiden, R. I. (2021). UU No 7 Tahun 2021. *Republik Indonesia*, 224.
- Putra, A. F., Nurcahya, D. P., Shafir, A. F., & Riantika, R. L. (2025). The Effect of Profitability and Leverage on Tax Avoidance with Company Size as a Moderating Variable. *Proceeding International Conference on Accounting and Finance*, 3, 257–265.
- Putri, S. A., Yuliafitri, I., Ekonomi, F., & Padjadjaran, U. (2024). *Pengaruh Profitabilitas , Leverage , Pertumbuhan Penjualan dan Ukuran Perusahaan terhadap Penghindaran Pajak Sumber : Data diolah peneliti , Badan Pusat Statistik Tabel 1 menunjukkan realisasi penerimaan negara Indonesia masih mengandalkan penerimaan perp.* 4(3), 1499–1514.
- Rahayu, S. (2022). *Liquidity , Leverage , Tax Avoidance : The Moderating Role Of Firm Size Tax Moderating Role Of Firm Size Avoidance.* February. <https://doi.org/10.37641/riset.v4i1.135>
- Ramadani, S., & Tanno, A. (2023). *PENGARUH PROFITABILITAS, LEVERAGE DAN CAPITAL INTENSITY TERHADAP PENGHINDARAN PAJAK DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERASI.*
- Reck, D., & Bomare, J. (2022). Different From You and Me: Tax Enforcement and Sophisticated Tax Evasion by the Wealthy. *LSE Public Policy Review*, 2(4), 1–17. <https://doi.org/10.31389/lseppr.71>
- S, S. (2020). Political Connection and Tax Avoidance: Evidence from Indonesia. *International Journal of Psychosocial Rehabilitation*, 24(1), 1139–1159. <https://doi.org/10.37200/ijpr/v24i1/pr200216>
- Safitri, I. N., & Totanan, C. (2025). The Effect of Capital Intensity, Profitability, and Leverage on Tax Avoidance. *International Journal of Science and Society*, 7(1), 651–665. <https://doi.org/10.54783/ijssoc.v7i1.1375>
- Safitri, D. (2024). Determination of Tax Aggressiveness in the Mining Sector in Indonesia. *Accounting Analysis Journal*, 13(2), 76–84. <https://doi.org/10.15294/aaaj.v13i2.1892>
- Safitri, N., & Damayanti, T. W. (2021). *Sales Growth dan Tax Avoidance dengan Kepemilikan Institusional Sebagai Variabel Pemoderasi Pendahuluan.* 4(Juni), 175–216.
- Sari, N., & Luthan, E. (2020). *Pengaruh Profitabilitas, Leverage, Komisaris Independen, Kepemilikan Institusional, dan Ukuran Perusahaan terhadap Penghindaran Pajak pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia pada Tahun 2014-2018.* 20(2), 376–387. <https://doi.org/10.33087/jiubj.v20i2.913>
- Scott, W. R. (2015). *FINANCIAL ACCOUNTING.*
- Sekaran, U., & Bougie, R. (2017). *Metode Penelitian untuk Bisnis: Pendekatan Pengembangan-Keahlian.* Salemba Empat.
- Simanjuntak, jontro. (2019). *Dimensi Ekonomi Perpajakan dalam Pembangunan Ekonomi (edisi n).* Penerbit Raih Asa Sukses.

- Siregar, E. I. (2021). *Kinerja Keuangan Terhadap Profitabilitas Sub Sektor Konstruksi*. Penerbit NEM.
- Siswanto. (2021). *Manajemen Keuangan*. Salemba Empat.
- Sopiyana, M. (2022). the Effect of Leverage and Firm Size on Tax Avoidance With Profitability As Moderating. *SCIENTIFIC JOURNAL OF REFLECTION: Economic, Accounting, Management and Business*, 5(1), 29–37. <https://doi.org/10.37481/sjr.v5i1.422>
- Stulz, R. M. (2025). The lessons of Michael C. Jensen. *Journal of Financial Economics*, 172(June). <https://doi.org/10.1016/j.jfineco.2025.104118>
- Sudarno. (2022). *Teori Penelitian Keuangan*. Literasi Nusantara Abadi, Malang.
- Sujannah. (2021). Leverage, Kepemilikan Institusional, Dan Transfer Pricing, Penghindaran Pajak: Profitabilitas Sebagai Variabel Moderasi. *Akuntansi, Jurnal Literasi*, 54–65. <https://jurnal.ylii.or.id/index.php/litera/article/view/22>
- Sulaeman, R. (2021). Pengaruh Profitabilitas, Leverage dan Ukuran Perusahaan Terhadap Penghindaran Pajak (Tax Avoidance). *Syntax Idea*, 3(2), 354–367. <https://doi.org/10.46799/syntax-idea.v3i2.1050>
- Supriyono, R. . (2018). *Akuntansi Keprilakuan*. Penerbit Gadjah Mada University Press.
- Tanko, U. M. (2020). The moderating effect of profitability on the relationship between ownership structure and corporate tax avoidance in Nigeria listed consumers goods firms. *International Journal of Business and Technopreneurship*, 10(2), 153–172.
- Tiara, B., & Nurdin, F. (2025). Ukuran Perusahaan Sebagai Variabel Moderasi Dalam Determinan Pengungkapan Tax Avoidance. *E-Jurnal Akuntansi*, 35(1), 225–237. <https://doi.org/10.24843/eja.2025.v35.i01.p15>
- Tiong, K., Ismail, T., Yazid, H., & Taqi, M. (2025). Tax knowledge and tax avoidance: The case of mining companies listed on Indonesia. *International Journal of Innovative Research and Scientific Studies*, 8(2), 2232–2237. <https://doi.org/10.53894/ijirss.v8i2.5674>
- Toumi, F. (2025). *National culture and tax avoidance: a quantile regression analysis*. 40(2), 196–211. <https://doi.org/10.1108/AGJSR-05-2022-0047>
- Triyonowati, & Dewi, M. (2022). *MANAJEMEN KEUANGAN II*. Indomedia Pustaka.
- Utami, N. W., & Kurniyawati, I. (2025). *Tax Avoidance pada Perusahaan yang Terdaftar di Jakarta Islamic Index (JII) Periode 2019-2023*. 2(7).
- Vilantika, E., & Santoso, R. A. (2022). *Ukuran Perusahaan sebagai Variabel Kontrol : Pengaruh Likuiditas dan Profitabilitas terhadap Nilai Perusahaan*. 119–129.
- Wafa, K. (2024). *Exploring Tax Strategies : Leverage and Firm Size Effect in Manufacturing Firms*. 1(2), 95–103.
- Wahyudi, P. A., Tyasari, I., & Irianto, M. F. (2025). Pengaruh Leverage, Sales Growth, Dan Corporate Social Responsibility Terhadap Tax Avoidance Dengan Profitabilitas Sebagai Variabel Moderasi. *Jurnal Akuntansi Neraca*, 2(4), 1–12. <https://doi.org/10.59837/jan.v2i4.384>
- Watts, & Zimmerman. (1990). *Positive Accoounting Theory: A Ten Year Perspective*.
- Weygandt, J. J., Kimmel, P. D., & Donald, E. K. (2019). *Accounting Principles*.

wiley.

- Wibowo, A. (2024). Perpajakan internasional. In *Penerbit Yayasan Prima Agus Teknik*. Andi Offset.
- Wibowo, S. A. (2025). Penggunaan EViews dalam Pengujian Data Panel untuk Penelitian Akuntansi: Pendekatan Konseptual dan Aplikatif. *Reviu Akuntansi Dan Bisnis Indonesia*, 9(1), 174–186. <https://doi.org/10.18196/rabin.v9i1.26898>
- Wijaya, F., & Rini novianti. (2024). Pengaruh Profitabilitas, Sales Growth, Ukuran Perusahaan, Capital Intensity Terhadap Tax Avoidance Pada Perusahaan Manufaktur Sub Sektor Makanan Dan Minuman Periode 2021-2023. *Global Accounting Jurnal Akuntansi*, 3(2). <https://jurnal.ubd.ac.id/index.php/ga>
- Yi, Y., & Park, S. (2021). *Assessing moderator effects, main effects, and simple effects sithout collinearity problems in moderated regression models*.
- Yusiana, E., & Yuniarwati. (2020). *Pengaruh Profitability, Leverage, dan Firm Size Terhadap Tax Avoidance*. V(4), 1796–1804.
- Zhafir, M. N., & Subroto, B. (2024). *Is Positive Accounting Theory Still Relevan ?* 3(3), 246–258. <https://doi.org/10.54408/jabter.v3i3.256>

