

DAFTAR PUSTAKA

- Arita, E., & Nini. (2023). Pengaruh Perputaran Piutang, Perputaran Kas, Perputaran Persediaan Terhadap Profitabilitas Perusahaan.
- Brigham, E., & Houston, J. (2013). Dasar-Dasar Manajemen Keuangan.
- Cahyaningdyah, D. (2017). Trade Off Theory Dan Kecepatan Penyesuaian Ke Arah Target Leverage (Vol. 9, Issue 2).
- Curry, K., & Fikri, I. Z. (2023). Determinan Financial Distress, Thin Capitalization, Karakteristik Eksekutif, Dan Multinationality Terhadap Praktik Tax Avoidance Pada Perusahaan Properti Dan Real Estate. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 18(1). <https://doi.org/10.25105/jipak.v18i1.12396>
- Deasvery Falbo, T., Firmansyah, A., & Keuangan Negara Stan, P. (2018). Thin Capitalization, Transfer Pricing Aggressiveness, Penghindaran Pajak. In *Indonesian Journal Of Accounting And Governance* (Vol. 2, Issue 1).
- Desak Nyoman Sri Werastuti, Luh Arshantya Maha Saputri, Agung Sutoto, Adi Suryo Hutomo, Wahyu Purwanto, & Reza Amarta Prayoga. (2023). Impact Of Foreign Related Party Transactions, Thin Capitalization, And Significant Foreign Ownership On Tax Avoidance: Study Of Agency Theory And Cost-Benefit Theory. *Journal Of Multidisciplinary Science*, 2(4), 196–208. <https://doi.org/10.58330/prevenire.v2i4.299>
- Dewi, R., Kusumawati, N., Afiah, E. T., Nurizki, A. T., & Bina Bangsa, U. (2023). Pengaruh Thin Capitalization Dan Transfer Pricing Terhadap Penghindaran Pajak Dengan Pemanfaatan Tax Havens Country Sebagai Variabel Moderating. <https://doi.org/10.46306/rev.v4i1>
- Dwi, K., & Supramono, S. (2012). 01 Krisnata & Supramono.Pmd (Vol. 16, Issue 2). <http://jurkubank.wordpress.com>supramono:Telp.+62298321212,Fax.+6229 8329200
- Erion, Taryana, & Korespondensi,). (2021). *Jurnal Riset Akuntansi Dan Manajemen*. 10(1), 26–43.
- Frank, M. M., Lynch, L. J., & Rego, S. O. (2009). Tax Reporting Aggressiveness And Its Relation To Aggressive Financial Reporting Tax Reporting Aggressiveness And Its Relation To Aggressive Financial Reporting Tax Reporting Aggressiveness And Its Relation To Aggressive Financial Reporting.
- Gouwvara, N., & Susanty, M. (2023). Pengaruh Thin Capitalization Dan Faktor Lainnya Terhadap Penghindaran Pajak (Vol. 3, Issue 2). <http://jurnaltsm.id/index.php/ejatsm>
- Hidayat, I., Tasliyah, M., Ekonomi, F., Universitas, B., & Tangerang, M. (2022). Pengaruh Ukuran Perusahaan, Leverage Dan Profitabilitas Terhadap Nilai Perusahaan. 5(1).
- Indriyani. (2025). Pengaruh Thin Capitalization, Size Dan Capital Intensity Terhadap Agresivitas Pajak.

- Ismaya Hasanudin, A., Habibi Rizqullah, M., & Susanto, D. (2022). The Effect Of Transfer Pricing, Tax Incentives, Thin Capitalization, On Tax Aggressiveness With Company Size As A Moderate Variable.
- Jensen, M. C., & Meckling, W. H. (1976). Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure. In *Journal Of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.
- Kurniawan, A. M. (2011). Pajak Internasional (Asep Jamaludin, Ed.).
- Kurniawati, D., & Mukti, A. H. (N.D.). Pengaruh Thin Capitalization, Capital Intensity Terhadap Penghindaran Pajak Dengan Variabel Pemoderasi Kepemilikan Institusional.
- Kurniawati, D., & Mukti, A. H. (2023a). Effect Of Thin Capitalization, Capital Intensity On Tax Avoidance With Institutional Ownership Moderating Variable. *Governors*, 2(1), 19–25. <https://doi.org/10.47709/Governors.V2i1.2021>
- Kurniawati, D., & Mukti, A. H. (2023b). Pengaruh Thin Capitalization, Capital Intensity Terhadap Penghindaran Pajak Dengan Variabel Pemoderasi Kepemilikan Institusional.
- Kusumawati, A., Mahmudi, C., Suhanda, S., Natsir, A. I. P., Hermansyah, F. I., Dharsana, M. T., & Thaha, R. R. H. (2024). The Mediating Role Of Financial Reporting Aggressiveness In Corporate Tax Avoidance Strategies. *Investment Management And Financial Innovations*, 21(4), 226–238. [https://doi.org/10.21511/Imfi.21\(4\).2024.18](https://doi.org/10.21511/Imfi.21(4).2024.18)
- Liana, L. (2009). Penggunaan Mra Dengan Spss Untuk Menguji Variabel Moderating Terhadap Hubungan Antara Variabel Indpenden Dan Variabel Dependen.
- Mardiasmo. (2018). *Perpajakan* (Maya, Ed.; 2018th Ed.).
- Najwa, S., Tahlila, D., Tjaraka, H., & Rahmiati, A. (2024a). Apakah Capital Intensity Meningkatkan Agresivitas Pajak? <https://doi.org/10.35838/Jrap.2024.01>
- Najwa, S., Tahlila, D., Tjaraka, H., & Rahmiati, A. (2024b). Apakah Capital Intensity Meningkatkan Agresivitas Pajak? <https://doi.org/10.35838/Jrap.2024.01>
- Nurminda, A., Isyuardhana, D., & Nurbaiti, A. (2017). Pengaruh Profitabilitas, Leverage Dan Ukuran Perusahaan.
- Olivia, I., Dwimulyani, S., Program,), Akuntansi, M., Ekonomi, F., & Bisnis, D. (2019). Pengaruh Thin Capitalization dan Profitabilitas terhadap Penghindaran Pajak dengan Kepemilikan Institusional sebagai Variabel Moderasi.
- Pohan, A. C. (2014). *Manajemen Perpajakan* (Revisi).
- Pradana, C., Rizki, M. F., Ameraldo, F., & Akuntansi, J. (2024). Pengaruh Thin Capitalization Dan Profitabilitas Terhadap Agresivitas Pajak Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2022. In *Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha* (Vol. 15, Issue 02).
- Putri, N., & Mulyani, S. D. (2020). Pengaruh Transfer Pricing Dan Kepemilikan Asing Terhadap Praktik Penghindaran Pajak (Tax Avoidance) Dengan

- Pengungkapan Corporate Social Responsibility(Csr)Sebagai Variabel Moderasi. [Www.Idx.Co.Id](http://www.idx.co.id)
- Rahman, A., Mappadang, A., Akuntansi, M. M., Ekonomi, F., Bisnis, D., & Luhur, U. B. (2023). The Effect Of Thin Capitalization, Liquidity And Profitability On Tax Avoidance With Financial Distress As Intervening Variable In Energy Sector Companies. *Jurnal Comparative: Ekonomi Dan Bisnis*, 6(1), 93–116. [Https://Doi.Org/10.31000/Combis.V6i1](https://doi.org/10.31000/Combis.V6i1)
- Ruslim, H. (2023). The Influence Of Capital Intensity And Thin Capitalization On Tax Avoidance Moderated By Profitability.
- Safira, C. D., & Wulandari, S. (2024). Determinasi Agresivitas Pajak Dengan Profitabilitas Sebagai Variabel Moderasi. [Https://Jurnal.Univpgri-Palembang.Ac.Id/Index.Php/Ekonomika/Index](https://jurnal.univpgri-palembang.ac.id/index.php/ekonomika/index)
- Salsabila, D. V., Nurjanah, A., Oktaviani Tita, Fahira, K., Nada, A. S., & Yulaeli, T. (2023). Faktor-Faktor Yang Mempengaruhi Profitabilitas Perusahaan : Perputaran Modal Kerja, Perputaran Kas, Perputaran Persediaan, Perputaran Aset Tetap Dan Perputaran Piutang. *Jrea : Jurnal Riset Ekonomi Dan Akuntansi*.
- Salwah, S., & Herianti, E. (2019a). Pengaruh Aktivitas Thin Capitalization Terhadap Penghindaran Pajak. *Jurnal Riset Bisnis*, 3(1).
- Salwah, S., & Herianti, E. (2019b). Pengaruh Aktivitas Thin Capitalization Terhadap Penghindaran Pajak. *Jurnal Riset Bisnis*, 3(1).
- Sartono, A. R. (2017). *Manajemen Keuangan Teori Dan Aplikasi* (4th Ed.).
- Sekilas Apbn. (2023).
- Sismi, R. D., & Martani, D. (2022a). Analysis Of Thin Capitalization On Listed Companies In Indonesia And Australia. In *Urbanizing The Regional Sector To Strengthen Economy And Business To Recover From Recession* (Pp. 232–246). Routledge. [Https://Doi.Org/10.1201/9781003303336-27](https://doi.org/10.1201/9781003303336-27)
- Sismi, R. D., & Martani, D. (2022b). Analysis Of Thin Capitalization On Listed Companies In Indonesia And Australia. In *Urbanizing The Regional Sector To Strengthen Economy And Business To Recover From Recession* (Pp. 232–246). Routledge. [Https://Doi.Org/10.1201/9781003303336-27](https://doi.org/10.1201/9781003303336-27)
- Subadriyah, & Na'imah Izzatur. (2022). Effect Of Leverage, Return On Assets (Roa), Inventory Intensity, And Company Size On Tax Aggressiveness Pengaruh Leverage, Return On Asset (Roa), Intensitas Persediaan, Dan Ukuran Perusahaan Terhadap Agresivitas. In *Jurnal Akuntansi Dan Perpajakan* (Vol. 8, Issue 2). [Http://Jurnal.Unmer.Ac.Id/Index.Php/Ap](http://jurnal.unmer.ac.id/index.php/ap)
- Sugiyono. (2017). *Metode Penelitian Bisnis* (Sofia Yustiyani Suryandari, Ed.; Ke 3).
- Sukma Sastranegara, D., Saladin, H., & Non Ayu Salmah, N. (2024). Analysis Of The Effect Of Liquidity And Profitability On Tax Aggressiveness In Plantation Subsector Companies Listed On The Indonesia Stock Exchange (Vol. 18). [Www.Kemenkeu.Go.Id](http://www.kemenkeu.go.id)
- Taylor, G., & Richardson, G. (2013). The Determinants Of Thinly Capitalized Tax Avoidance Structures: Evidence From Australian Firms. *Journal Of International Accounting, Auditing And Taxation*, 22(1), 12–25. [Https://Doi.Org/10.1016/J.Intaccudtax.2013.02.005](https://doi.org/10.1016/J.Intaccudtax.2013.02.005)

- Toni, N., Noviyanti, E., & Robin. (2022). Agresif Manajemen Laba? Agresif Pajak? Utami, M. F., & Irawan, F. (2022). Pengaruh Thin Capitalization Dan Transfer Pricing Aggressiveness Terhadap Penghindaran Pajak Dengan Financial Constraints Sebagai Variabel Moderasi. *Owner*, 6(1), 386–399. <https://doi.org/10.33395/Owner.V6i1.607>

