INTERNATIONAL JOURNAL OF MULTIDISCIPLINARY RESEARCH AND ANALYSIS

ISSN(print): 2643-9840, ISSN(online): 2643-9875

Volume 05 Issue 06 June 2022

DOI: 10.47191/ijmra/v5-i6-38, Impact Factor: 6.261

Page No. 1514-1521

The Effect of Profitability, Company Size, Liquidity on Tax Aggressiveness During The Covid-19 Pandemic

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ABSTRACT : This research is a proof-of-concept of important analytical and experimental functions and/or characteristics. This study aims to determine, consider, and test whether the variables Profitability, Firm Size and Liquidity are very influential on a company doing a tax aggressiveness or not.

Data - data and information - information held by several companies to be tested can be broadly seen from the annual financial activities or annual financial statements of the company, which reports, data, and information can be obtained from the company itself or the IDX. The population of companies that will be used in this study are companies engaged in mining and listed on the IDX during the 2020 pandemic. In processing and testing the data to be tested, this study uses the SPSS statistical analysis application. After that, the results of the research conducted using SPSS can be considered whether the profitability, company size and liquidity of the company affect tax aggressiveness activities or not.

Based on the results of research that has been carried out, it is stated that profitability has a significant effect on tax aggressiveness and liquidity and firm size does not have a significant effect on tax aggressiveness.

KEYWORDS: Profitability, Company Size, Liquidity and Tax Aggressiveness

PRELIMINARY

Research Background

Tax is one of the reliable state revenues because state revenues from the tax sector can have a significant effect on the size of the state budget (APBN), which is around 80% so that the government pays special attention to the tax sector and carries out various policies regarding taxation.

However, there are differences in interests where according to taxpayers, taxes are a burden which must be kept to a minimum to achieve high profits. As for the government, taxes, which are revenues, of course, also continue to strive to increase tax revenues, which include providing convenience by providing facilities and regulations that make it easier for taxpayers to carry out their tax obligations.

For decades, the mining industry has tended to be favored by the state because of its large contribution to the national economy. However, behind the high economic value, it turns out that the tax contribution is very minimal. Data from the Ministry of Finance shows that the tax ratio contributed by the mineral and coal mining sector in 2016 was only 3.9 percent, the 2016 national tax ratio was 10.4 percent. And noted that until the end of 2019 it fell 20.6 percent.

The Organization for Economic Co-operation and Development (OECD) in the 2019 Revenue Statistics in Asia and Pacific Economies, puts Indonesia's tax ratio in the lowest position. One of the causes of Indonesia's low tax ratio, according to the report, is the high contribution of agriculture, the relatively large informal sector, tax avoidance, and a low tax base (Business.com).

Tax aggressiveness is the actions taken by the company to reduce its tax obligations. Usually companies as corporate taxpayers take advantage of the weaknesses contained in the law (UU) and other tax regulations. This weakness is also commonly referred to as a gray area, which is a gap or leniency in regulation that is between the practice of planning or calculating taxes that are allowed and not allowed. Tax aggressiveness is an activity or action that has the aim of reducing the company's taxable income both actively and illegally in order to reduce the tax burden so that the company's profits are optimal (Novitasari, Ratnawati, & Silfi, 2017).

An example of a case that indicated the existence of tax evasion practices where the DGT sued the coal company PT Multi Sarana Avindo (MSA) for the alleged transfer of Mining Authorization which resulted in the lack of obligation to pay Value Added Tax

(VAT). Three lawsuits in 2007, 2009 and 2010 with a claim amounting to 7.7 billion, DGT lost in court. Until now, the DGT is still filing the same lawsuit. The allegation of the Directorate General of Taxes (DGT) is materially unproven. The practice carried out by PT MSA is a practice that does not violate the provisions. DGT's suspicions are not entirely wrong because there is a stark difference between the amount of production produced and the amount of tax payments made. However, DGT should be able to reveal more deeply and uncover the things behind the report figures presented by MSA (Katadata.co.id),

Tax aggressiveness can be influenced by several factors, including profitability which is proxied by .Return on Assets (ROA), which is a ratio that can describe the company's profitability or profit potential. A high ROA reflects the company's high profitability, and causes a greater tax burden.

Company size can show the company's ability to return actions and tax decisions. Based on the results of research by Tiaras and Henryanto (2015), tax size affects tax aggressiveness behavior and is positive. This means that large-scale companies will definitely take tax aggressive actions. Research conducted by Giawan Nur Fitria (2018). The title is the Effect of Institutional Ownership, Independent Commissioner, Executive Character and Size on Tax Avoidance with the result that Size affects tax aggressiveness.

Furthermore, with liquidity, liquidity difficulties can trigger companies to disobey tax regulations so that it can lead to aggressive actions against corporate taxes to reduce tax expense expenditures and take advantage of savings made to maintain cash flow. Therefore, companies with low liquidity ratios will tend to have a high level of tax aggressiveness.

Based on the description above, the researcher is interested in conducting a study entitled "The Effect of Profitability, Company Size and Liquidity on Tax Aggressiveness During the Covid-19 Pandemic Period"

Formulation of the problem

Based on the background that has been described, the problem formulations in this study are:

1. Does the size of the company have an influence on tax aggressiveness during the covid-19 pandemic?
2. Does profitability have an influence on tax aggressiveness during the covid-19 pandemic?
3. Does liquidity have an influence on tax aggressiveness during the covid-19 pandemic?

Research purposes

The purpose of this study is to determine whether:

1. To find out empirically the effect on tax aggressiveness during the covid-19 pandemic
2. To find out empirically the effect on tax aggressiveness during the covid-19 pandemic
3. To find out empirically the effect on tax aggressiveness during the covid-19 pandemic

LITERATURE REVIEW, FRAMEWORK AND HYPOTHESIS

Tax, Profitability, Company Size, Liquidity

Tax

The definition of tax according to Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures in Article 1 Paragraph 1 reads that tax is a mandatory contribution to the state owed by an individual or entity that are coercive in nature based on the law, without receiving direct compensation and are also used for the purposes of the state for the greatest benefit of the people's prosperity.

The definition of tax according to Prof. Dr. Rochmat Soemitro, SH., taxes are people's contributions to the state treasury based on the law (which can be enforced) without receiving reciprocal services (contra-achievements) that can be directly shown and which are used to pay general expenses (Mardiasmo, 2018).

Tax aggressiveness is a common and frequent action today among large corporations around the world. Tax aggressiveness measures aim to minimize corporate taxes. Tax aggressiveness is an action that does not only come from the non-compliance of taxpayers with tax regulations, but also comes from austerity activities in accordance with applicable regulations (Rusydi and Martani, 2014).

Profitability

Profitability is the end result of a number of company management policies and decisions. Or it can be said that the profitability of a company is the ability of a company to process and generate net profits from activities carried out by the company in the current accounting period. Profitability ratios are a form of assessment of management performance in managing a wealth owned by the company which is indicated by the profits that have been generated.

The higher the company's profitability, the higher the company's net profit will be. So that companies that have a high level of profitability will always comply with tax payments. On the other hand, companies that have a low level of profitability will not comply with corporate tax payments in order to maintain company assets

Company Size

According to Brigham & Houston (2010) company size is the size of a company that is indicated or assessed by total assets, total sales, total profit, tax expense and others. The size of the company shows the identity of the company whether in large-scale or small-scale conditions. The size of the company assesses the company's worth or not seen from the assets owned by the company, if the assets are large then the company can be said to be a large company.

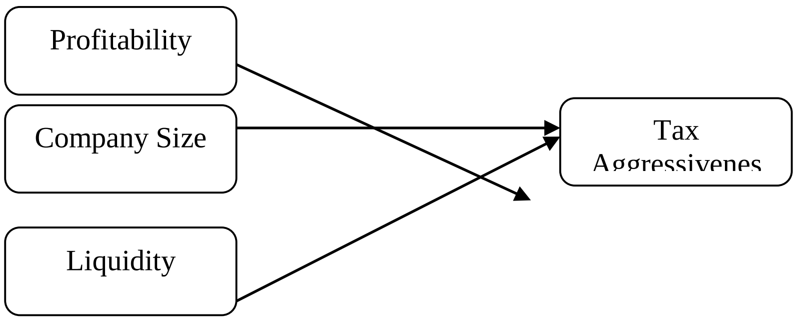
The size of the company can show the stability and ability of the company in carrying out its economic activities (Munandar, Nazar, & Khairunnisa, 2016). If the size of the company is large, the company will be able to attract the attention of the government and managers will tend to be obedient or aggressive in determining policies related to taxes.

Liquidity

Liquidity is the company's ability to meet its short-term obligations. Liquidity can be measured by comparing current assets with current liabilities. Low liquidity can reflect the company is having difficulty meeting its short-term obligations. According to Van Horne and Wachowicz (2012: 205), liquidity is: "The ratio used to measure the company's ability to meet the company's short-term obligations by looking at the amount of current assets relative to its current debt".

Liquidity difficulties can trigger companies to not comply with tax regulations so that it can lead to aggressive actions against corporate taxes. This action is taken by the company to reduce tax expense expenses and take advantage of the savings made to maintain cash flow. Therefore, companies with low liquidity ratios will tend to have a high level of tax aggressiveness.

Thought Framework



RESEARCH METHODS

Types of research

This study uses a causal research method that aims to examine the influence of the behavior of the Fintech use system on online-based payment users. This research requires hypothesis testing with statistical tests. $\dfrac{Beban\ Pajak\ Penghasilan}{Pendapatan\ Sebelum\ Pajak}$

Operational Definition of Research Variables

The meaning of each variable used in this study are:

a. Tax aggressiveness is an act of manipulating planned taxable income through tax planning actions using both legal (tax avoidance) and illegal (tax evasion) methods. In this research, tax aggressiveness is measured by the Effective Tax Rate (ETR), which is the comparison between the real taxes we pay and commercial profits before taxes. The effective tax rate or ETR (Effective Tax Rate) is used to measure the tax paid as a proportion of economic income (Ardyansah and Zulaikha, 2014).

$$ETR = \frac{\text{Income Tax Expenses}}{\text{Income Before Tax}}$$

b. Profitability is the ratio used to assess the company's ability to generate profits. This ratio also provides a measure of the level of effectiveness of a company's management. This is indicated by the profit generated from sales and investment income. Profitability is proxied by the Return On Assets (ROA) formula. Here's the formula for Return On Assets Ratio:

$$ROA = \frac{\text{(Profit Before Tax)}}{\text{(Total Assets)}}$$

c. Company size is a size scale in the company that can be seen from the total assets or resources owned by a company. The more assets and resources owned by the company, it can be said that the company has a large size and vice versa. In this study, company size is proxied by Ln total assets. The use of natural log (Ln) is intended to reduce excessive fluctuations in data without changing the proportion of the actual original value (Nurfadilah, et al, 2016). The following formula is used to calculate company size:

SIZE = Log (Total Assets)

d. Liquidity in the company can be said to be a source of funds for a company to meet obligations and needs that will be measured and calculated and aims to measure a company to buy and sell assets owned by the company. In this study to measure liquidity in the company that will be processed with the Current Ratio. Calculation of this variable is calculated using the formula, as follows:

$$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current liabilities}}$$

Population and Research Sample

The population in this study are mining sector companies listed on the Indonesia Stock Exchange for 4 quarters in 2020. The sampling in this study used a purposive sampling technique, where purposive sampling is a sampling technique for data sources with certain considerations, the research sample obtained was 16 companies. And the amount of data is 64 data

Data collection technique

The type of data obtained in this study is documentary data, namely data obtained by researchers indirectly through intermediary media (obtained and recorded by other parties), generally in the form of evidence of records or historical reports that have been compiled in published archives (documentary data). and unpublished. Sources of data used in this study are secondary data, namely data that has been processed by primary data collectors and through literature studies related to the problems faced and analyzed, presented in the form of information.

Method of Analysis

Descriptive statistical data

Descriptive statistics are used to describe the variables in this study. The analytical tool used is the average (mean), maximum and minimum (Ghozali, 2013). This analysis tool is used to describe the variables of managerial ownership, institutional ownership, and liquidity.

Classic assumption test

Normality test

The normality test aims to test whether in the regression model confounding or residual variables have a normal distribution. As it is known that the t and F tests assume that the residual value follows a normal distribution, if this assumption is violated then the statistical test will be invalid for a small sample size (Ghozali: 2013). In this study, the statistical test used to test the residual normality was the Kolmogorov-Smirnov non-parametric statistical test. K-S test is done by making a hypothesis

H0 : residual data are normally distributed

Ha : residual data are not normally distributed

Hypothesis testing

Multiple linear regression analysis is used to determine the effect of two or more independent variables with one dependent variable, whether each independent variable is positively or negatively related to the dependent variable.

Research Results and Discussion

Results of Data Analysis

Descriptive Statistics

Table Descriptive Statistics

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PROFITABILITAS	44	-819204254.00	263235287.00	-47617898.6591	246093796.97636
UKURAN PERUSAHAAN	44	105923053.00	9774044064.00	1930918453.2500	2226278370.18587
LIKUIDITAS	44	43574399.00	2993498997.00	1332806496.2500	877259505.71594
AGRESIVITAS PAJAK	44	-7317503195.00	8456536168.00	-872938999.3182	2533884079.48981
Valid N (listwise)	44				

In the results of the SPSs output above, you can see descriptive statistics of CSR, IOS, Company Value and Company Growth:

a. The number of samples (N) was 44.

b. The smallest (minimum) score for Profitability (-819.204.254), Company Size (105.923.053), Liquidity (43.574.399), and Tax Aggresiveness -7.317.503.195).

c. The greatest value (maximum) for Profitability (263.235.287), Company Size (9.774.044.064), Liquidity (2.993.498.997), and Tax Aggresiveness (8.456.536.168)

d. Middle Value (mean) for Profitability (-47.617.898,659), Company Size (1.930.918.453,2), Liquidity (1.332.806.496,25), and Tax Aggresiveness (-872.938.999,3182)

e. Standard Deviation for Profitability (246.093.796,97636), Company Size (2.226.278.379,18587), Liquidity (877.259.505,71594), and Tax Aggresiveness (2.533.884.079,48981).

Data Normality Test

Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		44
Normal Parameters[a,b]	Mean	.0000001
	Std. Deviation	1338143182.58346630
Most Extreme Differences	Absolute	.097
	Positive	.084
	Negative	-.097
Test Statistic		.097
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

From the results above we look at Asymp. Sig. (2-tailed) and it can be seen that the unstandardized residual value is 0.200. Because this value is greater than 5% or 0.05, it can be concluded that the data is normally distributed.

1. Multiple Regression Analysis

a. Determination Coefficient Test

Determination Coefficient Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.437[a]	.191	.130	1387416381.39987

a. Predictors: (Constant), LIKUIDITAS , UKURAN PERUSAHAAN , PROFITABILITAS

Based on the table above, the R2 (R Square) number is 0.191 or (19.1%). This shows that the percentage of the contribution of the influence of the independent variable on the dependent variable is 19.1%. Or the variation of the independent variables used in the model is able to explain 19.1% of the variation in the dependent variable. While the remaining 80.9% is influenced or explained by other variables not included in this research model.

b. Hypothesis Testing

1. Statistical Reliability of Each Independent Variable (t-test)

Table T Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-1283693594.765	449304718.088		-2.857	.007
	PROFITABILITAS	-1.818	.908	-.301	-2.002	.052
	UKURAN PERUSAHAAN	.141	.095	.212	1.486	.145
	LIKUIDITAS	-.251	.255	-.148	-.987	.329

a. Dependent Variable: AGRESIVITAS PAJAK

From the table above, it can be seen that t count is -2.002 for Profitability, 1.486 for Company Size, -0.987 for likuidity. Then also obtained t table 1.68288 (2-sided test). And it can be concluded:

1) For the Profitability variable, namely T Count > T Table (-2.002 > 1.68288), it means that partially there is a significant influence between Profitability and Tax Aggressiveness. So from this case it can be concluded that partially Profitability has a significant effect on Tax Aggressiveness in mining sector companies listed on the Indonesia Stock Exchange (IDX).
2) For the Company Size variable, namely T Count > T Table (1.486 < 1.68288), it means that partially there is a significant influence between Company Size and Tax Aggressiveness. So from this case it can be concluded that partially Company Size has a significant effect on Tax Aggressiveness in mining sector companies listed on the Indonesia Stock Exchange (IDX).
3) For the variable of corporate growth moderating Liquidity, namely T Count > T Table (-0.987 > 1.68288), it means that partially Liquidity and Tax Aggressiveness. So from this case it can be concluded that partially Liquidity in the value in mining companies listed on the Indonesia Stock Exchange (IDX).

The regression model is systematically formulated as follows:

Y = - 128 – 1,818 Prof + 0.141 Company Size – 0,251 Likui + e

Where :

a. β0 = -128; meaning that if Profitability, Company Size, and Likuidity are worth 0, then the Tax Aggressiveness is worth 128.

b. β1 = -1,818; meaning that if Profitability increases by 1, then the Tax Aggressiveness will decrease by 1,818.

c. β2 = 0.141; this means that if the Company Size increases by 1, then the Tax Aggressiveness will increase by 0.141.

d. β3 = -0.251; this means that if the Liquidity by 1, then the Tax Aggressiveness will decrease by 0.251.

2. Simultaneous Statistics Reliability (F-Statistics / ANOVA)

F Test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	18196867866319 176000.000	3	60656226221063 91600.000	3.151	.035[b]
	Residual	76996968615068 100000.000	40	19249242153767 02720.000		
	Total	95193836481387 280000.000	43			

a. Dependent Variable: AGRESIVITAS PAJAK

b. Predictors: (Constant), LIKUIDITAS , UKURAN PERUSAHAAN , PROFITABILITAS

Based on the table, it is obtained that the F count is 3.151, using a confidence level of 95%, a = 5%, it is obtained for F Table of 2,83. Value of F Count > F Table (3,151 > 2.83), then Ho is rejected. This means that there is a significant influence between Profitability, Company Size, and Liquidity on Tax Aggressiveness. So it can be concluded that Profitability, Company Size, and Liquidity together have an effect on Tax Aggressiveness.

DISCUSSION

The Relationship of the Effect of Profitability on Tax Aggressiveness

Based on the results of the T test on the hypothesis test that the significant value on the profitability variable resulted in 0.05. Which means the nominal is smaller than the significant limit value which aims to determine whether it has an effect or not. So, it can be concluded that profitability has a significant effect on tax aggressiveness.

The Relationship between Company Size and Tax Aggressiveness

Firm size has no significant effect on tax aggressiveness. This is because this research was conducted during a pandemic in 2020. The whole world experienced a decline in its effectiveness and experienced a declining economic condition. Therefore, if an asset of the company experiences an increase, it can be assumed that the company is carrying out tax aggressiveness, but in 2020 the company experienced a decrease in assets which causes results that have no effect. This also happened to mining companies because of the declining world economic conditions, sales results and effectiveness levels also could not run normally as in previous years. If the level of effectiveness is running normally as usual, then the company's expenses will increase while the company's sales are not going well. Therefore the level of company effectiveness must also be minimized in order to save company expenses and comply with the Health protocol rules that have been implemented.

Relationship between Liquidity and Tax Aggressiveness

Liquidity has no significant effect on Tax Aggressiveness. This is because at the time of this study there was an effect of the Covid-

19 pandemic that hit during 2020 and until now. As a result of the effects of this pandemic, all companies and SMEs in the world have declined. From the economic conditions to the level of effectiveness of the company. This causes the company's revenue to not run as smoothly as in previous years. The liquidity ratio is a ratio related to debt, things that make liquidity have no effect because high or low levels of company debt have no effect on profitability, however, the profitability obtained by the company will be minus due to the 2020 pandemic that hit. Therefore the company experienced a decline, therefore many companies increased debt to cover losses and the company could still be effective in producing products. And also the higher the level of debt in a company, the interest earned by the company is also high, this makes the tax burden received by the company decreases because of the high level of debt owned by the company.

CONCLUSION

Based on the first hypothesis test (H1) is the effect of Profitability ratios on Tax Aggressiveness. It can be concluded that profitability has a significant effect on tax aggressiveness. From these results, it can be concluded that the size of the profitability or income of a company can affect a company in carrying out tax aggressiveness actions.

Based on the second hypothesis test (H2) is the effect of firm size on tax aggressiveness. It can be concluded that company size has no significant effect on tax aggressiveness. From these results, it can be concluded that the assets owned by a company will affect whether the company takes tax aggressiveness actions or not.

Based on the third hypothesis test (H3) is the effect of Liquidity on Tax Aggressiveness. It can be concluded that liquidity has no significant effect on tax aggressiveness. From these results, it can be concluded that the size of the debt owned by the company will affect a company in carrying out tax aggressiveness and is also supported by the level of profitability of the company.

SUGGESTION

Some suggestions that can be put forward in the results of this study are due to the imperfections of the research conducted by the author, so the authors provide suggestions that are expected to be able to add knowledge from this research, namely Further research is needed to be able to find out more things to tax aggresiveness and The research time should be made long, in order to provide a better picture. Because the results are likely to be different when using different periods..

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