

THE EFFECT OF DEFERRED TAX EXPENSE, CAPITAL INTENSITY AND FIRM SIZE ON TAX AGGRESSIVENESS (Case Study on BUMN20 IDX Company for the 2019-2021 Period)

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ABSTRACT

The research conducted by the author is to determine the effect of deferred tax on capital intensity, capital intensity, and firm size on tax aggressiveness. The sample used in this study is BEI BUMN20 (top twenty constituents) contained in the BEI BUMN20 Fact Sheet Index as of December 2022 during 2019-2022. The technique used is descriptive statistical analysis, classical assumption test, multiple linear regression test, and a test of the coefficient of determination. The test results show that the level of the deferred tax burden can have a positive but not significant effect on tax aggressiveness. Capital intensity has a significant effect on tax aggressiveness then company size has a positive but not significant effect on the tax aggressiveness variable. This variable depends on tax aggressiveness. The coefficient of determination obtained is 13.5%, which can be interpreted if the independent effect on the variable is 13.5%.

Keywords: Deferred Tax Expense, Capital Intensity, Firm Size, Tax Aggressiveness

INTRODUCTION

According to the KUP law, on Article 1 paragraph 1, the definition of tax is a burden that must pay by every individual or company that establishes and develops its business in Indonesia by current tax provisions. In collecting taxes, Indonesia applies a self-assessment system, meaning that the government gives full power to taxpayers to estimate and report their tax affairs independently. In the face of the global financial crisis, stable taxation must be coercive to support state revenues. as a developing country, Indonesia expects tax contributions for development and development as well as for the prosperity of the people. The Ministry of Finance informed that the amount of tax recognition decreased at the end of November 2020 to reach Rp. 925.34 trillion compared to tax revenue in 2019, which was Rp. 1,136.13 trillion. (Ministry of Finance, 2020).

In June 2016, PT. Garuda Metalindo shows an increase in debt on the company's balance sheet. PT. Garuda Metalindo stated that the bank's short-term loan value reached Rp 200 billion, an increase on December 2015, amount to Rp 48 billion on PT. Garuda Metalindo was suspected of doing tax evasion from the administration to tax evasion activities where the company uses funds from debt to avoid paying corporate taxes. Interest expense arises when there are funds from debt. The reduction in the tax burden resulted from the high-interest cost. According to Richardson and Lanis (2017), interest expense is a tax deduction if company relies more for operational activities. Based on the above phenomenon, it can be concluded that although tax is the highest contribution of the state, there's still many companies that try out tax aggressiveness activities order to reduce tax because taxes are a very significant burden on a company's income (Chaidir Djohar, 2022). In facilitating and eliminating the tax burden, companies often take tax aggressiveness actions (Utomo & Fitria, 2021).

Steijvers and Niskanen (2014), in their research (Pratiwi et al., 2019), define tax aggressiveness as manipulating income taxes covering transactions both legally and illegally to reduce the company's tax liability from before. Although tax aggressiveness doesn't existing rules, tax aggressiveness is said to be more aggressive. It is considered detrimental to state revenue when more individuals or

companies carry out tax evasion actions by utilizing and manipulating the gaps in the applicable rules. Of course, this is contrary to the primary goal of a company, namely to earn as much income as possible and incur minimal costs.

Previous research stated that the level of corporate tax aggressiveness could be influenced by several factors, including deferred tax expense, capital intensity, and firm size. Based from research by (Veronica, Eva, and Kurnia S.AB., 2021), deferred tax number 4PSAK46 is the total personal income tax or PPh that can returned in the future due temporary differences that can be deducted from the total unused tax credit, begins with the recognition of company's deferred tax in the balance sheet, tax regulations approve the allocation of taxes between periods.

A factor that has an impact on tax aggressiveness other than deferred tax burden is capital intensity. Capital intensity is an investment of funds in the fixed assets that company use for generate a profits (Ariyani et al., 2019). As a result, the company's investment on fixed assets causes depreciation of company's liabilities due to the fixed assets that the company invests in. Andhari and Sukartha (2017) explain that the amount of depreciation on fixed assets in Indonesian tax regulations varies depending on the classification of the fixed assets. (Ariyani et al., 2019). Furthermore, company size is a factor influences tax aggressiveness. size of company can be used to measure the picture of the size of the profits and activities of a company, and the size of the company also describes the scale used to group companies by size (Apriyanti & Arifin, 2021). Large, medium, and small companies are types of company size (Herlinda & Rahmawati, 2021). The size of total assets, total sales, market value and the average sales level determine the company's size. This will affect for company's tax liability and make reason for tax aggressiveness.

This study examines the effect of deferred tax expense, capital intensity, and firm size on state-owned companies listed on IDX BUMN20. The data used in IDX BUMN20 as of December 2020 is the secondary data used in this study.

Theoretical Basis

Tax Aggressiveness

Frank (2009) illustrates that tax aggressive is a manipulation that affected by tax avoidance (legal) efforts or tax evasion (illegal). The company conducts tax aggressiveness to reduce the tax expense that is borne and optimize the company's profits. However, not all activities are carried out against the law and rules. The company carries out many ways and methods by utilizing the weaknesses of taxation to ease the tax burden. (Kartika & Nurhayati, 2020).

The Effect of Deferred Tax Expense on Tax Aggressiveness

Antonius and Tampubolon (2019) argue that deferred tax burden is a burden that arises due to temporary differences between profit and fiscal profit as a basis for calculating the tax budget. The location of these two things is the temporary difference between SAK and tax policy, resulting in positive and negative corrections. Positive Correction forms deferred tax assets, while negative correction will form a deferred tax burden (Veronica, Eva and Kurnia S.AB., 2021)

Tax expenses have positive impact in tax aggressiveness. Hypothesis are in the direction of the research studied by Meizu (2015), which explains that the burden of deferred tax negatively affects tax aggressiveness. If the contrast of government profit with the company's profit is growing, then it illustrates that the greater the management discretion of the company (Kalbuana et al., 2020). Company are carry out tax aggressiveness that be detected from the amount of company management discretion

reflected in the deferred tax burden. With this, it can be said that the tax aggressiveness implemented by the company will be smaller if its deferred tax burden is measured by tax distribution between periods. (Suciarti et al., 2020). This study is same as research from (Veronica, Eva, and Kurnia S.AB., 2021) that states that deferred tax expense and aggressiveness have no positive impact. The hypothesis results of this study are:

H₁: Deferred Tax Expense harms tax aggressiveness.

Effect of Capital intensity in Tax Aggressive

Capital intensity it is investment by company related to investment on fixed assets. Capital as intensity can state the level of the ability of company's to produce sales and build profits. (Ariyani et al., 2019). It is same as research from (Indradi, 2018) in this study, capital intensity uses a fixed asset intensity ratio where the fixed asset intensity is the how much company's can fixed assets balance in total amount of assets owned with the company. Ardyansah (2014) concludes that fixed assets owned with the company can allow for lowering the corporate tax effect of depreciation arising from the company's fixed assets every year. This event arises because the fixed asset depreciation expense can spontaneously reduce company profit as basis for calculating corporate taxes (Indradi, 2018). It is same research from (Chaidir Djohar, 2022), that says capital intensity was a positive effect on tax aggressiveness, and results of this research hypothesis are:

H₂: Capital Intensity has a Positive Effect on Tax Aggressiveness

Effect of Firm size on Tax Aggressive

Company size is a measuring tool often used to determine whether a company is large or small. Seen from the activities and profits of the company (Prameswari, 2017). Mulianto (2010) explained that the higher profit earned by company, more assets are obtained with company. Companies that generate high profits will be affect to tax obligations then must be paid. Therefore, the company carries out high tax aggressiveness to minimize the tax burden. Research (Herlinda & Rahmawati, 2021) supports this statement. It explains that company size with tax aggressiveness has a positive influence. However, this research is not same with results that has been made by Tiaras and Wijaya (2015), explaining that company size doesn't affect to tax aggressive. The results of this research hypothesis is:

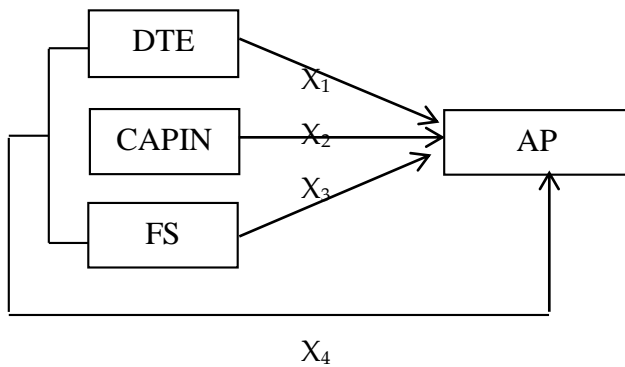
H₃: Firm Size Positively Affects Tax Aggressiveness

The Relationship of Deferred Tax Expense, Capital Intensity and Firm Size to Tax Aggressive

With the previous explanation supported by Naufal and Kurnia (2021), where deferred tax expense does not have impact with tax aggressive through reducing the tax burden, capital intensity has positive effect with tax aggressiveness through costs for depreciation that can reduce tax liabilities supported by research conducted Margaretha et al., (2021). Firm size in Yuliana's research (2018), which examined manufacturing companies, concluded that the results of company size had significant with tax aggressiveness because larger of the size of the company, lower the level of tax aggressive. This is same with the research of Athifah & Mahpudin (2021), that concluded company size partially impacts tax aggressiveness. Therefore the hypothesis that can be concluded is as follows:

H₄: Deferred Tax Expense (DTE), Capital Intensity (CAPIN), and Firm Size (FS) Have an Influence on Tax Aggressiveness (AP).

The following is the framework of this research based on the development of the above hypothesis:



METHODOLOGY

This study uses a population sample of IDX BUMN20 companies and still survives as of December 2021 during the 2019-2021 period, accessed official website of Indonesia Stock Exchange (IDX). Data collection uses purposive sampling for determination in data collection. The criteria required for the research sample include the following:

1. Twenty company listed on BUMN20 Index Fact Sheet on December 2021.
2. A complete review of the company's annual report and financial statement for 2019-2021.
3. The company attached auditor services in 2019-2021.
4. The company presents deferred tax expense, total assets, net fixed assets, total profit before tax, and income tax expense in the annual financial statements for 2019-2021.
5. IDX BUMN20, registered since the beginning of 2009, is using IDXBUMN20 incorporated in the indexes on the IDX in this research period. However, several companies from 20 BUMN and BUMD companies alternately left and entered the index because the measurement used in the index is the price performance of the 20 highest shares per year.

Operational Definition and Variable Measuring Tool

Table 1. Company IDX BUMN20

No.	Nama Emiten	Kode	Periode
1	Bank Mandiri (Persero) Tbk	BMRI	2019-2021
2	Bank Rakyat Indonesia (Persero) Tbk	BBRI	2019-2021
3	Bank Negara Indonesia (Persero) Tbk	BBNI	2019-2021
4	Telekomunikasi Indonesia (Persero) Tbk	TLKM	2019-2021
5	Semen Indonesia (Persero) Tbk	SMGR	2019-2021
6	Perusahaan Gas Negara Tbk.	PGAS	2019-2021
7	Jasa Marga (Persero) Tbk.	JSMR	2019-2021
8	Bukit Asam Tbk	PTBA	2019-2021
9	Bank Tabungan Negara (Persero) Tbk.	BBTN	2019-2021
10	Aneka Tambang Tbk.	ANTM	2019-2021
11	PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk.	BJBR	2019-2021
12	PT Elnusa Tbk	ELSA	2019-2021
13	PT Kimia Farma (Persero) Tbk	KAEF	2019-2021
14	PT PP (PERSERO) Tbk	PTPP	2019-2021
15	PT Semen Baturaja (Persero) Tbk	SMBR	2019-2021
16	PT TIMAH Tbk	TINS	2019-2021
17	PT Wijaya Karya Bangunan Gedung Tbk	WEGE	2019-2021
18	PT Wijaya Karya (Persero), Tbk	WIKA	2019-2021
19	PT Waskita Beton Precast Tbk	WSBP	2019-2021
20	PT Waskita Karya (Persero) Tbk	WSKT	2019-2021

Tax Aggressiveness

This research for tax aggressiveness is dependent variable. Frank. Et al. (2009) concluded is tax aggressiveness is tax evasion activity, that companies do to reduce their tax obligations. The formula can determine tax aggressiveness:

$$ETR = \frac{\text{Income Tax Expense}}{\text{Total Profit Before Tax}}$$

Deferred Tax Expense

The independent variable (X1) this is deferred tax expense. Fatkhurrozi & Kurnia (2021) explain that deferred tax expense is expense that due to temporary difference between profit and

fiscal as the basis for calculating the tax budget.

The formula can determine deferred tax expense:

$$DTE = \frac{\text{Deferred tax expense}}{\text{Total assets}}$$

Capital Intensity

Study of capital intensity is the independent variable (X2). Research conducted by Indradi

(2018) states that capital intensity ratio are investment activity by company related to invest in fixed assets and inventories. Formula can determine capital intensity:

$$CAPIN = \frac{\text{Net fixed assets}}{\text{Total assets}}$$

Firm Size

This study's independent variable (X3) is firm or firm size. Research conducted by Ahdiyah (2021) states that company size is scale that used to place companies and based on size and can be used to describe the activities and income of the company. The firm size formula used is:

$$size = Ln (total assets)$$

RESULTS AND ANALYSIS

Analysis Results

Descriptive Statistics

Table 2. Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
DTE	60	-.082880	.043119	-.00349450	.015869948
CAPIN	60	.007166	.748836	.24731554	.254457447
FS	60	12.306859	32.401702	21.82222019	5.401260360
Y_AP	60	-.721565	.692749	-.20850359	.252961104
Valid N (listwise)	60				

Source: SPSS output results

The population is from BUMN company listed in the IDX BUMN20 index for the 2019-2021. Table 2 shows the results of the analysis of variables from descriptive statistical data of deferred tax expense having a min value of -0.082880, a max data value of 0.043119, and arithmetic mean (Mean) -0.00349450, and standard deviation (Std. Deviation) 0.015869948. Capital Intensity min 0.007166, max 0.748836, mean 0.24731554, and standard deviation 0.254457447. Firm size has a min value of 12.306859, max value of 32.401702, mean value of 21.82222019, and standard of deviation is 5.401260360. The independent variable affecting the tax aggressiveness variable was minimum number is -0.721565, maximum number of 0.692749, a mean value of -0.20850359, and standard deviation is 0.252961104. The number of research samples with an N value is 60 observations from company data per year taken from 20 companies in the IDX BUMN20 index from 2019 to 2021.

Normality Data Test

Table 3. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.22926643
	Most Extreme Differences	
	Absolute	.087
	Positive	.087
	Negative	-.071
Test Statistic		.087
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: SPSS output results

Normality test the data used is the 1-Sample K-S (Kolmogorov-Smirnov) Test. Assisted by the SPSS program, all the independent and dependent variables that were processed had an absolute value of 0.087, which can be seen from the results of the normality test of the data contained in table 3

Test of Multicollinearity

Table 4 Collinearity Statistics

Model	Tolerance	VIF
DTE	.933	1.072
CAPIN	.911	1.098
FS	.922	1.085

Source: SPSS output results

The test was carried out to prove whether regression in this study found relationship between the independent and dependen. Good model should haven't a relationship between the independent. Table 4 shows the results obtained from the DTE, CI, and FS variables, regardless of the effect of multicollinearity, because the tolerance is more than 0.10 and the number of VIF value has a number <10.

Heteroscedasticity Test

Table 5. Test of Glejser

	B	Std. Error	Beta	t	Sig.
(Constan)	.029	.093		.313	.756
X1_DTE	-.806	1.294	-.084	-.623	.536
X2_CAPIN	.073	.082	.123	.900	.372
X3_FS	.006	.004	.196	1.441	.155

Source: SPSS output results

This test aims to find the difference between the variance of the predicted value from one researcher to another. this study using test of Glejser to detect whether or not heteroscedasticity occurs on model of regression, based from table 5, it can that all of independent variables, namely DTE, CI, and FS, have no significant effect on the absolute residual value. It can stated that are free from heteroscedasticity.

Test of Autocorrelation

Table 6. Autokorelasi

Model Test					
Model	R	Adjusted R Square	Std. Error of the Estimate	Durbin Watson	
1	.423 ^a	.179	.135	.235327379	1.426

Source: SPSS output results

This test was carried out to find out whether linear regression correlates with the error in a certain period with the previous period. If there is, it is called an autocorrelation problem. Based from table number six, Adjusted R Square value are 0.135 as of 13.5%, meaning that between the three independent variables, there is no autocorrelation at a significance level > 5%

Multiple Linear Regression

Table 7. Linear Multiple Regression

Model	B	Std. Error	Beta	t	Sig.
(Constan)	-.282	.143		-1.974	.053
DTE	.354	1.998	.022	.177	.860
CAPIN	-.347	.126	-.349	-2.753	.008
FS	.007	.006	.157	1.247	.218

Sumber: Hasil output SPSS

Based on Table 7, the model obtained from the regression equation is: **TAX AGGRESSIVENESS = - 0.282 + 0.347 DTE - 0.347CI + 0.007 UP + e**

Based from results of regression equation above, found that deferred tax expense has positive an effect, capital intensity has negative effect and firm size was positive effect in tax aggressiveness in IDX BUMN20 companies listed in the IDX BUMN20 Fact Sheet Index as of December 2021 during the 2019-2021 period.

Test Model

1. Anova Test

Table 8. F Test

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	.674	3	.225	4.058	.011 ^b
Residual	3.101	56	.055		
Total	3.775	59			

Source: SPSS output results

The calculated F value based on table 8 is 4.058 with a significant level of 0.11, meaning that the value is 0.05. is concluded tax aggressiveness can explained by deferred tax expense, capital intensity, and firm size.

2. Coefficient of Determination

Table six are show Adjusted R Square as 0.135 are same as 13.5% of variation ontax aggressiveness can explained by deferred tax expense, capital intensity, and firm size variables. This means that there is a 35.8% influence from another variables outside variables that used in this study.

DISCUSSION and CONCLUSION

Hypothesis test

Table seven are shows the results of t-test, t-count value and significance level.

Hypothesis Test 1: Deferred Tax Expense harms tax aggressiveness.

The deferred tax expense (DTE) variable test results show a positive t-count result of 0.177 with significance value is 0.11. This means deferred tax expense has positive and insignificant effect tax aggressiveness, so first hypothesis, which states deferred tax expense has negative effect, is rejected.

This hypothesis is by research conducted by Cendani & Sofianty (2022) and Anggraini & Amah (2019), which deferred tax expense, as measured by comparison with total assets obtained in study, has positive but it not significant effect in tax aggressive.

Hypothesis Test 2: Capital Intensity has a positive effect on determining tax aggressiveness.

Capital intensity test results show negative t-count value are -2.753 with significant value is 0.008. This means that the greater the intensity of capital owned can reduce tax aggressiveness but not significantly, so the second hypothesis, which states that capital impacts tax aggressive is rejected.

Does not follow results of research conducted by previous researchers who argue that capital intensity significantly affects tax aggressive. Study is same research by Chaidir Djohar (2022) and Mustika (2017), that concluded there is no significant but significant effect between capital intensity and tax aggressive.

These results indicate reducing company burden tends to reduce current period's profit towards future periods with additional costs incurred because company uses fixed assets.

Hypothesis Test 3: Firm Size has a positive effect on tax aggressiveness.

The partial firm size variable test is show a positive t-count result value are 1.247 with significant value are 0.218. This means that firm size positively impacts tax aggressiveness, but it is not significant, so the third hypothesis of firm size having positive impact on tax aggressive is accepted.

This is by the initial hypothesis where the researcher suspects that firm size doesn't have significant with positive results in tax aggressiveness. Company get large profits will also impact the taxes that must paid. Therefore, company carries out high tax aggressiveness to minimize the burden. This study same as Adelia Yulianti (2022), that determined the results of positive influence on tax aggressive, and Honggo & Marlinah (2019), which concluded that firm size had positive impact on tax aggressive.

Hypothesis Test 4: X1, X2, and X3 simultaneously affect tax aggressiveness.

The ANOVA test in Table 8 is 4.058 with a significant level of 0.11, meaning that the value is 0.05. is concluded that is tax aggressiveness can explained by deferred if tax expense, capital intensity, and firm size simultaneously affecting the dependent variable.

Conclusion

Based on the results of research that has been carried out in the previous chapter, it can be concluded as follows:

1. In the BUMN companies in this research that are included in the IDX BUMN20, deferred tax expense (DTE) have positive value but insignificant effect with tax aggressiveness.
2. In the BUMN companies listed in this research listed in the BUMN IDX20, capital intensity (CAPIN) negatively and significantly affects tax aggressiveness.
3. In the BUMN companies in this research included in the IDX BUMN20, firm size (FS) has a positive and insignificant impact with tax aggressiveness.
4. In the BUMN companies listed in this research, which are listed in the BUMN IDX20, deferred tax expense, capital intensity, and firm size simultaneously, according to the information above, affect tax aggressiveness.

Suggestion

Suggestions from researchers that need attention for the development of this research further with the following researchers are:

1. Increase the number of samples and other factors that can affect tax aggressiveness which will later be used for research.
2. The sample that will be used for research data does not only use companies listed on IDX BUMN20 but can use other companies listed on IDX in order to describe the exact conditions of influence in determining tax aggressiveness.

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