

DYNAMICS OF TAX AGGRESSIVENESS: AUDIT COMMITTEE MODERATION ON CORPORATE CHARACTERISTICS

Yudea¹, Dika Karlinda Sari², Muhammad Andika Prasetya³

¹Faculty of Economic and Business, Balikpapan University, Balikpapan, Indonesia

²Faculty of Economic and Business, Balikpapan University, Balikpapan, Indonesia

³Faculty of Economic and Business, Balikpapan University, Balikpapan, Indonesia

Penulis korespondensi : yudea@uniba-bpn.ac.id

ABSTRACT

This research aims to examine how firm size, capital intensity, and Corporate Social Responsibility (CSR) influence tax aggressiveness, particularly focusing on the moderating effect of the audit committee. Employing a quantitative analysis with secondary data from industrial companies listed on the Indonesia Stock Exchange (IDX) between 2021-2023, this study utilized multiple regression and Moderated Regression Analysis (MRA). Findings indicate that capital intensity negatively and significantly impacts tax aggressiveness, suggesting firms with substantial fixed asset investments tend to exhibit lower tax avoidance due to depreciation benefits. Conversely, the study did not find significant influences of firm size and CSR on tax aggressiveness. Importantly, the audit committee significantly moderates the relationship between capital intensity and tax aggressiveness, strengthening corporate compliance. However, the audit committee does not significantly moderate the relationship between firm size or CSR and tax aggressiveness. This highlights the need for additional governance mechanisms. This study contributes to the theoretical understanding of the role of corporate governance in shaping corporate tax strategies. Practically, it provides insights for regulators and stakeholders to strengthen oversight mechanisms, thereby promoting greater transparency and compliance in tax practices.

KEYWORDS

Tax aggressiveness, Firm size, Capital intensity, CSR, Audit committee.

INTRODUCTION

Taxation is a vital part of national economic development and the main means of funding important public services. In Indonesia, the corporate taxes are a key revenue source for the governments. But corporations often view taxation as a cost that reduces profitability. The consequence is that companies use a variety of strategies from normal tax planning to more aggressive tax avoidance (Prasetyo & Wulandari, 2021). CETR (Cash Effective Tax Rate), which is a common measure of tax aggressiveness, has a significant variance on industrial companies listed on IDX (Indonesia Stock Exchange).

Prior studies have shown a number of factors influencing the aggressiveness of corporate taxes, among which are firm size, capital intensity and corporate social responsibility (CSR). Generally, larger firms have more capital and sophisticated tax planning abilities at their disposal, allowing them to utilize tax strategies more effectively. Companies with capital intensiveness tend to utilize asset depreciation to lower taxable income and thus minimize taxable amounts. While CSR initiatives may reduce tax aggressiveness by improving corporate reputation, it can also serve as a tool to hide aggressive tax strategies.

Mechanisms of corporate governance notably audit committees are crucial in monitoring corporate practices relating to tax. While audit committees are tasked with overseeing the accuracy of financial reporting and compliance with regulations, empirical research has produced inconsistent evidence of their effectiveness in moderating tax aggressiveness (Cahyono & Saraswati, 2022). With this, this research intends to explore the moderating role of the audit committee in the relationship between company characteristics and tax aggressiveness, which can provide empirical information for industrial companies in Indonesia.

Here is an academic and paraphrased English version of the research problem formulation you provided:

This study aims to address the following research questions:

1. To what extent does firm size influence tax aggressiveness among industrial sector companies listed on the Indonesia Stock Exchange during the 2021-2023 period?
2. How does capital intensity affect tax aggressiveness in industrial sector firms listed on the Indonesia Stock Exchange for the 2021-2023 period?
3. What impact does corporate social responsibility have on tax aggressiveness within industrial sector companies listed on the Indonesia Stock Exchange during the 2021-2023 timeframe?
4. Does the presence of an audit committee strengthen or weaken the relationship between firm size and tax aggressiveness in industrial sector companies listed on the Indonesia Stock Exchange from 2021 to 2023 period?
5. In what way does the audit committee moderate the association between capital intensity and tax aggressiveness among industrial sector firms listed on the Indonesia Stock Exchange for the 2021-2023 period?
6. How does the audit committee influence the relationship between corporate social responsibility and tax aggressiveness in industrial sector companies listed on the Indonesia Stock Exchange during the 2021-2023 period?

LITERATURE REVIEW AND HYPOTHESIS

Agency theory posits that managers may seek to minimize tax liabilities to maximize profits, potentially leading to conflicts of interest with shareholders. Existing literature offers mixed

perspectives on the determinants of tax aggressiveness. Hanlon and Heitzman (2010) suggest that firm size significantly impacts tax planning strategies, while Margaretha et al. (2021) present inconsistent findings regarding this relationship. Capital intensity is generally associated with reduced tax aggressiveness, as firms benefit from tax depreciation advantages tied to substantial fixed assets (Yahya et al., 2022). The role of corporate social responsibility (CSR) in tax behavior remains contested, with studies indicating that CSR can either deter tax avoidance by enhancing corporate reputation or serve as a shield against reputational risks (Pinareswati & Mildawati, 2020).

Audit committees are instrumental in promoting corporate transparency and ensuring regulatory compliance, thereby mitigating aggressive tax practices (Marsina et al., 2024). Based on these insights, the following hypotheses are proposed:

H₁: Firm size significantly influences tax aggressiveness. Prior research indicates that larger firms possess greater resources and access to sophisticated tax planning mechanisms, which may increase their propensity for tax aggressiveness (Hanlon & Heitzman, 2010).

H₂: Capital intensity negatively affects tax aggressiveness. Studies suggest that firms with high capital intensity benefit from tax depreciation on fixed assets, leading to greater tax compliance (Margaretha et al., 2021).

H₃: CSR negatively impacts tax aggressiveness. Firms with strong CSR commitments are likely to avoid aggressive tax strategies to maintain their reputation and social legitimacy (Pinareswati & Mildawati, 2020).

H₄: The audit committee moderates the relationship between firm size and tax aggressiveness. An effective audit committee is expected to reduce the influence of firm size on tax aggressiveness by enhancing transparency and oversight (Marsina et al., 2024).

H₅: The audit committee moderates the effect of capital intensity on tax aggressiveness. A well-functioning audit committee ensures that firms with significant assets do not exploit depreciation benefits for aggressive tax avoidance (Yuliani & Prastiwi, 2021).

H₆: The audit committee moderates the relationship between CSR and tax aggressiveness. A robust audit committee reinforces the role of CSR in reducing tax aggressiveness by ensuring adherence to regulatory and ethical standards (Cahyono & Saraswati, 2022).

RESEARCH METHODOLOGY

This research aims to examine the effect of company size, capital intensity, and corporate social responsibility on tax aggressiveness, with the audit committee as a moderating variable. The research design used is quantitative with a multiple linear regression approach moderated by the audit committee. This research was conducted by collecting secondary data from the financial statements and sustainability reports of companies in the industrial sector listed on the Indonesia Stock Exchange (IDX) for the period 2021-2023. The data obtained were analyzed using SPSS statistical software.

The population of this study consists of industrial sector companies listed on the Indonesia Stock Exchange during the period 2021-2023. The sampling technique used is purposive sampling, selecting companies based on specific criteria, namely companies that:

1. Are listed on the Indonesia Stock Exchange from 2021-2023.
2. Publish financial statements and sustainability reports.
3. Have experienced profits during the study period.

Based on these criteria, the sample used consists of 118 companies over the period 2021-2023. The data used in this research are secondary data obtained from the annual financial reports and sustainability reports of the companies. These reports can be accessed through the official website of the Indonesia Stock Exchange (www.idx.co.id). Data collection was carried out through document study, collecting information related to company size, capital intensity, corporate social responsibility, audit committees, and tax aggressiveness.

Data analysis was carried out using a quantitative method. The data analysis procedure includes several stages as follows:

1. Descriptive Statistics

Descriptive statistics were used to describe the characteristics of the data used in the study. Descriptive statistics include calculations of the mean, median, mode, and standard deviation of each variable.

2. Classical Assumption Testing

Before performing regression analysis, classical assumption tests were conducted to ensure that the data meet the necessary assumptions for multiple linear regression analysis. The classical assumption tests conducted include:

- a. Normality Test: Using the Kolmogorov-Smirnov test to check for normality. If the significance value is greater than 0.05, the data is considered normally distributed.
- b. Multicollinearity Test: Used to examine whether there is a strong correlation between independent variables in the regression model. This test uses R-Square values and partial correlations.
- c. Heteroscedasticity Test: Used to check if there is varying variance in residuals. The Glejser test is used to detect this symptom.
- d. Autocorrelation Test: Used to check for correlation between residuals in time-series data. The Run Test is used to detect this autocorrelation.

3. Multiple Linear Regression

Multiple linear regression is used to analyze the relationship between the dependent variable and the independent variables. The multiple linear regression model used is as follows:

$$\text{CETR} = \alpha + \beta_1 \text{SIZE} + \beta_2 \text{CI} + \beta_3 \text{CSR} + e$$

Where:

CETR	= Tax Aggressiveness
SIZE	= Company Size
CI	= Capital Intensity
CSR	= Corporate Social Responsibility
α	= Constant
$\beta_1, \beta_2, \beta_3$	= Regression coefficients
e	= Error term

4. Moderated Regression Analysis (MRA)

MRA is used to examine the role of the moderating variable in the relationship between independent and dependent variables. The regression equation used is as follows:

$$\text{CETR} = \alpha + \beta_1 \text{SIZE} + \beta_2 \text{CI} + \beta_3 \text{CSR} + \beta_4 (\text{SIZE} \times \text{KA}) + \beta_5 (\text{CI} \times \text{KA}) + \beta_6 (\text{CSR} \times \text{KA}) + e$$

Where KA = Audit Committee.

Hypothesis testing was conducted to examine whether the independent variables (company size, capital intensity, and CSR) influence the dependent variable (tax aggressiveness) and whether the audit committee moderates these relationships. The tests used include:

Simultaneous Test (F-test): Used to examine the simultaneous effect of independent variables on the dependent variable.

Partial Test (t-test): Used to examine the effect of each independent variable on the dependent variable.

Coefficient of Determination (R^2): Used to determine how much the independent variables can explain the dependent variable.

RESULTS AND DISCUSSION

This study aims to examine the impact of firm size, capital intensity, and corporate social responsibility (CSR) on tax aggressiveness, with the audit committee serving as a moderating variable. The research focuses on industrial sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2021–2023. A quantitative approach was employed, utilizing multiple regression analysis and Moderated Regression Analysis (MRA) to assess the relationships between the variables.

Descriptive statistical analysis was conducted to summarize the characteristics of the dataset used in this study. The findings of the descriptive statistical analysis are presented in the table below. This analysis provides an overview of the central tendencies, variability, and distribution of the data, offering a foundation for further empirical investigation.

Table 1. Descriptive Statistical

Variable	N	Minimum	Maximum	Mean	Std. Dev
Company Size	53	25.22	29.65	27.70	1.30
Capital Intensity	53	0.23	2.47	1.25	0.52
CSR	53	0.22	0.88	0.50	0.16
Audit Committee	53	0.50	1.50	0.86	0.20
Tax Aggressiveness	53	0.04	0.40	0.23	0.08

Source: Data Processing Results, 2025

Based on the table above, the research data consists of 53 samples of companies in the industrial sector. The average tax aggressiveness value shows the tendency of companies to minimize their tax burden with a CETR value ranging from 0.04 to 0.40. The variable size of the company has a mean of 27.70, while the capital intensity has an average of 1.25, which reflects the proportion of fixed assets in the company's total assets.

Classical assumption tests are performed before regression testing to ensure the regression model meets statistical requirements. The results of the normality test showed that the residual was normally distributed with a significance value of $0.200 > 0.05$, so that the assumption of normality was met. The multicollinearity test showed no high correlation between independent variables, with all variance inflation factor (VIF) values below the threshold of 10. The autocorrelation test showed that there were no autocorrelation problems in the model, with a significance value of $0.213 > 0.05$. The heteroscedasticity test showed that the model did not

experience heteroscedasticity problems, which was indicated by the significance values of all independent variables above 0.05.

Moderation regression analysis was conducted to evaluate the role of the audit committee in strengthening or weakening the relationship between independent variables and tax aggressiveness. The results of the moderation regression estimation are show in the following table:

Table 2. Moderation Test Results

Variable	Coefficient	Sig.
Company Size	-0.048	0.182
Capital Intensity	-0.391	0.000
CSR	0.339	0.286
Audit Committee	-0.041	0.287
Company Size × Audit Committee	0.041	0.287
Capital Intensity × Audit Committee	0.484	0.000
CSR × Audit Committee	-0.179	0.609

Source: Data Processing Results, 2025

Based on the regression results, capital intensity has a negative and significant influence on tax aggressiveness (p-value = 0.000). This shows that companies with greater investment in fixed assets tend to have lower tax aggressiveness. Meanwhile, company size and CSR did not have a significant effect on tax aggressiveness, contrary to some previous studies.

The audit committee significantly moderated the relationship between capital intensity and tax aggressiveness (p-value = 0.000), which means that the existence of the audit committee strengthened the influence of capital intensity on the reduction of tax aggressiveness. However, the moderating role of the audit committee on firm size and CSR did not yield significant results.

The findings of this study align with agency theory, which posits that management has incentives to minimize tax burdens to maximize shareholder profits. However, high capital intensity can mitigate tax aggressiveness due to the tax benefits associated with asset depreciation. This result is consistent with the research of Margaretha et al. (2021), which found that firms with a higher proportion of fixed assets tend to exhibit lower levels of tax aggressiveness.

Conversely, the findings that firm size and CSR do not significantly influence tax aggressiveness contradict prior studies. These results support the work of Yahya et al. (2022), who found no direct relationship between firm size and tax aggressiveness. Other factors, such as operational complexity and broader tax management strategies, may play a more significant role in determining the tax behavior of larger firms.

In terms of moderation, the audit committee plays a critical role in reinforcing the negative relationship between capital intensity and tax aggressiveness. This highlights that an effective audit committee can enhance tax compliance and reduce excessive tax avoidance practices. These findings are consistent with Marsina et al. (2024), who emphasized that robust corporate governance, including rigorous oversight by audit committees, can help curb tax aggressiveness.

However, the insignificant moderating effect of the audit committee on firm size and CSR suggests that additional governance mechanisms may be necessary to strengthen oversight of tax practices in larger firms and those with strong CSR commitments. Other factors, such as

stricter regulatory frameworks or enhanced tax transparency, may be more relevant in this context.

Overall, this study confirms that capital intensity contributes to reducing tax aggressiveness, and the effectiveness of the audit committee in reinforcing this relationship underscores the importance of financial oversight in corporate tax management. These findings have implications for regulators and stakeholders, highlighting the need to enhance tax supervision policies and strengthen corporate governance frameworks to mitigate excessive tax avoidance practices.

CONCLUSION

This study concludes that capital intensity has a significant negative impact on tax aggressiveness, with the audit committee effectively strengthening this relationship. However, firm size and corporate social responsibility (CSR) were found to have no significant influence on tax aggressiveness, indicating that other factors may play a more critical role in shaping tax behavior. These findings underscore the importance of robust audit committees in corporate governance, as they enhance transparency and oversight in tax management practices. For future research, it is recommended to explore broader governance mechanisms, extend the analysis to additional sectors, and conduct cross-country comparisons to gain a more comprehensive understanding of the determinants of tax aggressiveness.

LIMITATIONS AND SUGGESTIONS

This study relied predominantly on secondary financial data, which restricts the ability to capture managerial motivations and decision-making processes underlying tax strategies. Additionally, the research was confined to companies within the industrial sector, potentially limiting the generalizability of the findings to other industries. Future studies could adopt mixed-method approaches, incorporating qualitative techniques such as interviews with key stakeholders, to gain deeper insights into corporate tax behaviors. Expanding the scope to include multiple sectors and examining additional governance factors, such as board composition or ownership structure, could also provide a more comprehensive understanding of the determinants of corporate tax strategies.

BIBLIOGRAPHY

- Allo, M., Alexander, S., & Suwetja, I. (2021). Pengaruh Likuiditas Dan Ukuran Perusahaan Terhadap Agresivitas Pajak (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bei Tahun 2016-2018). *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*. 9 (1), 647–657. <https://doi.org/10.35794/emba.v9i1.32434>
- Andi Ghifary, R., Muchlish, M., Sri Tjahjono, M. E., & Citra Febrianto, F. (2022). Pengaruh Kualitas Audit, Audit Fee, Dan Intensitas Modal Terhadap Agresivitas Pajak Dengan Komisaris Independen Sebagai Variabel Moderasi. *Jurnal Syntax Transformation*, 3(07), 973–990. <https://doi.org/10.46799/Jst.V3i7.585>
- Asprilla, V., & Hari Adi, P. (2023). Pengaruh Profitabilitas Terhadap Penghindaran Pajak Dengan Komite Audit Sebagai Variabel Moderasi. *Owner*, 7(3), 2031–2042. <https://doi.org/10.33395/Owner.V7i3.1522>

- Awaliyah, M., Nugraha, G. A., & Danuta, K. S. (2021). Pengaruh Intensitas Modal, Leverage, Likuiditas Dan Profitabilitas Terhadap Agresivitas Pajak. *Jurnal Ilmiah Universitas Batanghari Jambi*, 21(3), 1222. <https://doi.org/10.33087/Jiubj.V21i3.1664>
- Badjuri, A., Jaeni, J., & Kartika, A. (2021). Peran Corporate Social Responsibility Sebagai Pemoderasi Dalam Memprediksi Profitabilitas Dan Ukuran Perusahaan Terhadap Agresivitas Pajak Di Indonesia: Kajian Teori Legitimasi. *Jurnal Bisnis Dan Ekonomi*, 28(1), 1–19. <https://doi.org/10.35315/Jbe.V28i1.8534>
- Cahyono, Y. T., & Saraswati, R. (2022). Pengaruh Efektivitas Komisaris Independen, Komite Audit, Dan Kompensasi Eksekutif Terhadap Agresivitas Pajak (Studi Empiris Pada Perusahaan Sektor Properties, Real Estate, Dan Infrastructures Bangunan Yang Terdaftar di Bursa Efek Indonesia). *Jurnal Pendidikan Tambusai*, 6(3), 13647–13657. <https://doi.org/10.31004/Jptam.V6i3.4489>
- Dowling, J., & Pfeffer, J. (1975). Organizational Legitimacy: Social Values and Organizational Behavior. *The Pacific Sociological Review*, 18(1), 122–136. <https://doi.org/10.2307/1388226>
- Ghozali. (2018). Aplikasi Analisis Multivarieta Dengan Program Ibm Spss 25. Universitas Diponegoro.
- Ghozali. (2021). Metode Penelitian Manajemen. Universitas Diponegoro.
- Hanlon, M., & Heitzman, S. (2010). A Review of Tax Research. *Journal of Accounting and Economics*, 50 (2–3), 127–178. <https://doi.org/10.1016/J.jacceco.2010.09.002>
- Hanum, Z., & Faradila, J. (2022). Pengaruh Corporate Social Responsibility Terhadap Agresivitas Pajak Pada Perusahaan Makanan Dan Minuman Yang Terdaftar Di Bei. *Owner*, 7(1), 479–487. <https://doi.org/10.33395/Owner.V7i1.1114>
- Harahap, & Syafri Sofyan. (2007). Analisis Kritis Atas Laporan Keuangan (1st Ed.). Rajagrafindo Persada.
- Herlinda, R. A., & Rahmawati, I. M. (2021). Pengaruh Profitabilitas, Likuiditas, Leverage Dan Ukuran Perusahaan Terhadap Agresivitas Pajak. *Jurnal Ilmu dan Riset Akuntansi*. Vol 10 No 1. ISSN: 2461-0585. Sekolah Tinggi Ilmu Ekonomi (STIESIA) Surabaya.
- Hidayat, A., & Muliasari, R. (2020). Pengaruh Likuiditas, Leverage Dan Komisaris Independen Terhadap Agresivitas Pajak Perusahaan. *Sultanist: Jurnal Manajemen dan Keuangan*, 8(1), 28–36. <https://doi.org/10.37403/Sultanist.V8i1.183>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. In *Journal of Financial Economics*, 3(4). 305–360. Harvard University Press. <http://hupress.harvard.edu/catalog/jenthf.html>
- Lumbangaol, R., & Siregar, C. (2023). Pengaruh Pengungkapan Corporate Social Responsibility (Csr), Profitabilitas Dan Leverage Terhadap Agresivitas Pajak Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2018. *Jurnal Riset Akuntansi & Keuangan*, 173–183. <https://doi.org/10.54367/Jrak.V9i1.2465>

- Malau, M. S. M. B. (2021). Ukuran Perusahaan, Likuiditas, Leverage Terhadap Agresivitas Pajak: Profitabilitas Sebagai Moderasi. *Jurnal Literasi Akuntansi*, 1(1), 83–96. <https://doi.org/10.55587/Jla.V1i1.17>
- Margaretha, A., Susanti, M., & Siagian, V. (2021). Pengaruh Deferred Tax, Capital Intensity Dan Return on Asset Terhadap Agresivitas Pajak. *Jurnal Akuntansi*, 160–172. <https://doi.org/10.28932/Jam.V13i1.3537>
- Marsina, Bulutoding, L., & Fadhillatunisa, D. (2024). Pengaruh Profitabilitas, Leverage Dan Capital Intensity Terhadap Agresivitas Pajak Dengan Komite Audit Sebagai Variabel Moderasi. <https://doi.org/10.24252/Isafir.V3i2>
- Migang, S., & Rivia Dina, W. (2022). Pengaruh Corporate Governance Dan Pengungkapan Corporate Social Responsibility Terhadap Agresivitas Pajak. *Jurnal Geoekonomi*, 13(1), 103–115. <https://doi.org/10.36277/Geoekonomi.V13i1.196>
- Mulyadi, A. B., Su'un, M., & Sari, R. (2021). Pengaruh Kepemilikan Keluarga Dan Ukuran Perusahaan Terhadap Agresivitas Pajak Dengan Komisaris Independen Sebagai Variabel Moderasi Pada Perusahaan Manufaktur. *Amnesty: Jurnal Riset Perpajakan*, 4(1), 1–22. <https://doi.org/10.26618/Jrp.V4i1.5303>
- Munaya, S., & Asmedi, S. (2024). Pengaruh Good Corporate Governance, Intensitas Modal Dan Csr Terhadap Agresivitas Pajak (Studi Empiris Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2018 - 2022). *Mantap: Journal of Management Accounting, Tax And Production*, 2(2), 936–947. <https://doi.org/10.57235/Mantap.V2i2.3445>
- Novarina, D. N., Ningsih, W., & Anggraeni, W. A. (2022). Pengaruh Corporate Social Responsibility (Csr), Good Corporate, Governance (Gcg) Dan Likuiditas Terhadap Agresivitas Pajak Perusahaan (Studi Empiris Pada Perusahaan Retail/Perdagangan Eceran Yang Terdaftar Di Bei Tahun 2016-2020). *Jurnal Wacana Ekonomi*, 22(1), 1–11. <https://doi.org/10.52434/Jwe.V22i1.2177>
- Panjaitan, A. J. L., & Aqamal Haq. (2023). Pengaruh Profitabilitas, Leverage, Dan Intensitas Modal Terhadap Agresivitas Pajak. *Jurnal Ekonomi Trisakti*, 3(1), 1795–1804. <https://doi.org/10.25105/Jet.V3i1.16330>
- Pinareswati, S., & Mildawati, T. (2020). Pengaruh Pengungkapan Csr, Capital Intensity, Leverage, Profitabilitas, Dan Inventory Intensity Terhadap Agresivitas Pajak. *Jurnal Ilmu dan Riset Akuntansi*. Vol 9 No 9. ISSN: 2461-0585. Sekolah Tinggi Ilmu Ekonomi (STIESIA) Surabaya.
- Prasetyo, A., & Wulandari, S. (2021). Capital Intensity, Leverage, Return on Asset, Dan Ukuran Perusahaan Terhadap Agresivitas Pajak. *Jurnal Akuntansi*, 134–147. <https://doi.org/10.28932/Jam.V13i1.3519>
- Puspita, M. G. (2024). Pengaruh Intensitas Persediaan, Ukuran Perusahaan Dan Csr Terhadap Agresivitas Pajak Dengan Koneksi Politik Sebagai Variabel Moderasi. *Jurnalku*, 4(2), 179–185. <https://doi.org/10.54957/Jurnalku.V4i2.796>
- Rahayu, U., & Kartika, A. (2021). Pengaruh Profitabilitas, Corporate Social Responsibility, Capital Intensity, Ukuran Perusahaan Terhadap Agresivitas Pajak. *Jurnal Maneksi*, 10(1), 25–33. <https://doi.org/10.31959/Jm.V10i1.635>

- Ramdhania, D. Z., & Kinasih, H. W. (2021). Pengaruh Likuiditas, Leverage, Dan Intensitas Modal Terhadap Agresivitas Pajak Dengan Ukuran Perusahaan Sebagai Variabel Moderasi. *Dinamika Akuntansi Keuangan Dan Perbankan*, 10(2), 93–106. <https://doi.org/10.35315/Dakp.V10i2.8876>
- Romadhina, & Anggun Putri. (2020). Pengaruh Komisaris Independen, Intensitas Modal, Dan Corporate Social Responsibility Terhadap Agresivitas Pajak (Studi Empiris Pada Perusahaan Jasa Yang Terdaftar Di Bei Tahun 2014-2018). *Journal Of Applied Managerial Accounting*, 4(2), 286–298. <https://doi.org/10.30871/Jama.V4i2.2489>
- Sidiq, A. W., & Adji, G. D. P. (2023). Pengaruh Corporate Social Responsibility (Csr), Profitabilitas, Ukuran Perusahaan Terhadap Agresivitas Pajak. *Jurnal Ilmiah Fokus Ekonomi, Manajemen, Bisnis & Akuntansi (Emba)*, 2(02), 226–235. <https://doi.org/10.34152/Emba.V2i02.830>
- Sugiyono. (2023). Metode Penelitian Kuantitatif, Kualitatif, dan R&D.
- Utomo, A. B., & Fitria, G. N. (2021). Ukuran Perusahaan Memoderasi Pengaruh Capital Intensity Dan Profitabilitas Terhadap Agresivitas Pajak. *Esensi: Jurnal Bisnis dan Manajemen*, 10(2), 231–246. <https://doi.org/10.15408/Ess.V10i2.18800>
- Yahya, A., Agustin, E. G., & Nurastuti, P. (2022). Firm Size, Capital Intensity Dan Inventory Intensity Terhadap Agresivitas Pajak. *Jurnal Eksplorasi Akuntansi*, 4(3), 574–588. <https://doi.org/10.24036/Jea.V4i3.615>
- Yuliani, N. A., & Prastiwi, D. (2021). Pengaruh Dewan Komisaris Independen, Komite Audit, Dan Kepemilikan Institusional Terhadap Agresivitas Pajak. *Jurnal Riset Akuntansi dan Keuangan*, 9(1), 141–148. <https://doi.org/10.17509/Jrak.V9i1.27573>