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Literature Review of Fixed Asset Intensity on Tax Aggressiveness

Moi Feni

Universitas Pamulang, Tangerang, Indonesia

E-mail: *moifeni3@gmail.com*

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*Coresponding author:
Moi Feni
moifeni@gmail.com

ABSTRACT

This study aims to examine the effect of fixed asset intensity on tax aggressiveness. Tax has become one of the problems that are widely handled in a country. One of the state revenues comes from taxes, without society there would be no taxes. Tax can be interpreted as a collection made by the government with the aim of realising a prosperous society. The independent variable in this study is fixed asset intensity, while the dependent variable is tax aggressiveness. The results showed that the fixed asset intensity variable did not all have a significant positive effect on tax aggressiveness.

Keywords: Fixed Asset Intensity, Tax Aggressiveness, Literature Review

1. Introduction

One source of revenue in Indonesia comes from the tax sector. State revenue plays a very important role for the welfare of the community and in national development. Tax is a practice of Pancasila which aims to increase the prosperity and welfare of the people. According to article 1 of Law of the Republic of Indonesia Number 28 of 2007 concerning provisions and procedures for taxation: "Tax is a mandatory contribution to the State owed by individuals or entities that are compelling based on the law, with no direct reward and used for State purposes for the prosperity of the people".

Optimisation in tax revenue, there are many obstacles, one of which is the form of taxpayer non-compliance in tax payments. On the other hand, according to the company as a corporate taxpayer considers tax as a burden that can reduce the income or net profit of a company, so the company will make an effort to minimise their tax payments by using aggressive tax planning activities. Aggressive tax planning is a tax avoidance activity carried out by a company to engineer taxable income designed through tax planning actions either by legal means (tax avoidance) or by illegal means (tax evasion) in order to minimise the tax burden due.

The difference in the relationship between the government and corporate taxpayers triggers non-compliance by the management of a company. The Indonesian state, the system used in tax collection is the Self-Assessment System, which in this system gives full authority to corporate taxpayers to calculate, deposit and report their own Tax Return (SP) and Tax Payment Slip (SSP) to the tax office. (Imron Rizki, 2018). Explicitly, the existence of this system can lead to violations and fraud against tax payments. These violations and fraud are a form of tax avoidance that has an impact on reducing a country's tax revenue.

Fixed asset intensity is a ratio that indicates the intensity of a company's fixed asset ownership compared to total assets. High ownership of fixed assets will result in a large depreciation expense on assets as well, so that company profits will decrease due to the large number of fixed assets. The high amount of assets in the company will increase the company's tax aggressiveness. The intensity of fixed asset ownership can affect the company's tax burden due to the depreciation expense attached to fixed assets.

This study is a Literature Review of several previous studies on Fixed Asset Intensity on Tax Aggressiveness, including the first is Karlina (2021) with the title The Effect of Profitability, Liquidity, Leverage, and Fixed Asset Intensity on Tax Aggressiveness. This research was conducted to find information related to company compliance in paying taxes or companies taking tax aggressiveness. According to the Indonesian Ministry of Finance, the Indonesian government has issued various tax policies, including: (1) reducing the corporate income tax rate from 28% to 25% (Law No.36 of 2009), (2) 5% income tax relief for companies with at least 40% of shares owned by the public and (3) providing incentives in the form of government borne taxes (DGT) on income tax, VAT and import duties to encourage domestic investment and business activities (Novia Bani Nugraha, 2015). The results of this study indicate that the factors of profitability, liquidity and fixed asset intensity have no significant effect on tax aggressiveness. While the leverage factor has a significant effect on tax aggressiveness. Thus, profitability, liquidity, leverage and fixed asset intensity together have a significant effect on tax aggressiveness.

The second research was conducted by Wulansari et al. (2020) with the title The Effect of Leverage, Inventory Intensity, Fixed Assets, Company Size, Independent Commissioner on Tax Aggressiveness. This study indicates (1) the issue of tax aggressiveness is common among both large and small companies, companies will try to minimise the tax burden borne. (2) The basis for the practice of tax aggressiveness comes from the high and low profits of the company, because profit is the basis for calculating the tax burden. (3) Companies that bear high operating expenses or expenses outside the company's operations have a relatively low possibility of practicing tax aggressiveness. (4) External factors can also affect the level of tax aggressiveness, external factors play a role in monitoring corporate transparency. The results of this study indicate that there is a negative effect of leverage, fixed asset intensity, firm size, and independent commissioners on tax aggressiveness. While inventory intensity has no effect on tax aggressiveness.

The third research was conducted by Nisak & Nadi (2024) with the title The Effect of Financial Performance, Fixed Asset Intensity, and Company Size on Tax Aggressiveness. According to this study, tax aggressiveness can be influenced by several factors, including: financial performance, fixed asset intensity and company size. Financial performance will affect a company to take tax aggressiveness actions when there is an increase in tax payment costs which can cause a decrease in the company's profitability. Profitability is a description of the company's financial performance in generating profits from managing assets known as Return On Assets (ROA). The performance of a data company is seen from both the financial and non-financial sides, the measurement of financial performance aims to obtain information and an overview of the condition of a company and can be used for future performance projection purposes and to be able to determine strategic steps for business development. The results of this study indicate that financial performance has a significant effect partially on tax aggressiveness, while fixed asset intensity and company size have no significant effect. However, when considered together, financial performance, fixed asset intensity, and company size together affect tax aggressiveness.

The fourth research was conducted by Pertiwi & Purwasih (2023) with the title The Effect of Company Size, Fixed Asset Intensity on Tax Avoidance with Sales Growth as a Moderating Variable (Empirical Study on Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange for the Period 2016 - 2021). This study aims to see how much influence fixed asset intensity and inventory intensity have on tax aggressiveness in food and beverage subsector manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2017 - 2021. Based on the results of the study, it shows that company size, fixed asset intensity simultaneously affect tax avoidance. Company size affects tax avoidance. Fixed asset intensity has no effect on tax avoidance. Sales growth is unable to moderate the effect of company size on tax avoidance. Sales growth is not able to moderate the effect of fixed asset intensity on tax avoidance.

Based on the description above, this literature review contains conclusions from comparisons that the author will make in four journals to conduct research with the title "Literature Review of Fixed Asset Intensity

Against Tax Aggressiveness". The author also includes a summary of each journal, where the four journals have almost the same title in their discussion.

2. Literature Review

2.1. Agency Theory

Agency Theory according to Pertiwi & Purwasih (2023) states that the theory of company management must be controlled and supervised in full compliance with various applicable provisions and regulations. Agency theory describes the relationship between shareholders as principals and management as agents. The implication of agency theory is that the agent is considered a party that has a desire to maximise itself, but always tries to fulfil its contract. This is said to be a conflict of interest. Conflicts of interest that commonly occur regarding tax avoidance when management wants to get more compensation received by not reporting the actual company performance, because the report is used as a measure of management success. Meanwhile, the owner of capital wants to reduce the company's tax costs for his welfare, because if the company gets high profits, the tax burden that must be paid by the company is also high.

In connection with tax avoidance, managers have the opportunity to report company profits with the aim of reducing the tax debt borne by the company. The reason managers take this action is so that their performance looks good and get incentives, even though the profits generated do not come from operations that can increase the wealth of the company owners in the long run. Tax avoidance is an effort that is carried out legally and safely for taxpayers without contradicting the applicable tax provisions where the methods and techniques used tend to take advantage of the weaknesses contained in the tax laws and regulations themselves to reduce the amount of tax payable (Pohan, 2014)

2.2. Fixed Asset Intensity

Intensity Fixed assets are the largest component of assets in the Balance Sheet (statement of financial position). Ownership of a company's assets can reduce tax payments due to depreciation costs. The management of a company will invest in fixed assets by using idle company funds, thus the company will receive benefits in the form of high depreciation costs which can reduce the tax payable of a company, linked to the agency theory the company owner will authorise the manager to manage idle funds so that the tax payable is small, if the manager does not use idle funds then the tax payable will be large in value, thus the manager will use idle funds to buy fixed assets which will have depreciation costs that will reduce current period profits.

Basically, companies in achieving their economic goals use existing resources, one of which is in producing a product. In order to produce products to fulfil its objectives, every company must have assets (Sitepu & Silalahi, 2019). Fixed assets are assets that are included in the type of non-current assets that are obtained in ready-to-use form by being built first, which are used in company operations, are not intended for sale in the context of the company's normal activities and have a useful life of more than one year (PSAK No. 16 of 2015). Fixed asset intensity shows the proportion of fixed assets in the company as measured by comparing with the total assets owned, the intensity of fixed assets is obtained from total fixed assets with total assets (Rizky & Puspitasari, 2020)

Fixed asset intensity is a comparison of the intensity of ownership of fixed assets of a company with the total assets owned by the company. High ownership of fixed assets will result in a high depreciation expense as well, this results in reduced company profits. Companies with large fixed assets will pay lower taxes because the depreciation attached to these fixed assets can reduce the company's tax burden. In addition to fixed asset intensity, inventory intensity can also be a factor that affects the level of corporate tax avoidance. Inventory intensity describes how much inventory the company has compared to all the assets owned by the company. Companies with high inventory intensity can reduce the amount of tax paid by the company. This is because the expenses for the company arise as a result of the inventory (Irawati et al., 2020).

2.3. Tax aggressiveness

Tax aggressiveness is something that is now very common among large companies in the world. This action aims to minimise corporate taxes which are now a public concern because they are not in line with

public expectations and are also detrimental to the government (Rahmadayu, 2021). According to Hanlon & Heitzman (2022) defines tax aggressiveness as a tax avoidance strategy to reduce or eliminate the company's tax burden by using permissible provisions or by taking advantage of legal weaknesses in tax regulations or violating provisions by using existing loopholes but still in the grey area. Tax aggressiveness is proxied using the effective tax rates (ETR) ratio by comparing the total income tax expense with profit before tax (Wulansari et al., 2020).

According to Octaviana & Rohman (2014) corporate tax aggressiveness is an act of engineering taxable income designed through tax planning actions using either legal (Tax Avoidance) or illegal (Tax Evasion) methods. Taxpayers always want to make tax payments in small amounts, therefore taxpayers will always practice tax avoidance. According to (Octaviana & Rohman, 2014) aggressiveness tax action is to carry out all activities regarding taxation that are in accordance with the law and are legal for the government in such a way that the actions taken are not subject to tax.

3. Methodology

In this research method, there are several methods that are used to analyse the 4 journals in this paper:

1. Karlina (2021) in this study used quantitative research methods, namely through purposive sampling method with a sample of 12 companies listed on the Indonesia Stock Exchange for the period 2012-2016. The population used in this study were 46 mining companies listed on the Indonesia Stock Exchange for the 2012-2016 period. The model in this study is panel regression using the Eviews 8 application. The data analysis technique used in this study uses multiple linear analysis.
2. Wulansari et al (2020) in this study used quantitative research methods, the population and samples in this study were consumer goods industry companies listed on the IDX for the 2015-2018 period. This research sampling technique uses purposive sampling technique. The number of samples in this study were 28 consumer goods industry companies listed on the IDX for the 2015-2018 period. The data analysis technique used in this research is multiple linear regression.
3. Nisak & Nadi (2024) in this study used quantitative research methods. The sample selection used purposive sampling, resulting in 21 non-cyclical consumer companies listed on the Indonesia Stock Exchange during the 2018-2022 period. Data analysis using multiple regression analysis with data processing using Eviews 12SV software.
4. Pertiwi & Purwasih (2023) in this study used quantitative research methods. The population in this study were food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2016-2021. The sample selection method used purposive sampling, based on this method, 8 companies were obtained with research for 6 years, so that 48 observation data were obtained. The data used in this study are secondary data using annual financial reports on food and beverage sub-sector manufacturing companies listed on the IDX in 2016-2021.

4. Results and Discussion

4.1. Object of Analysis

In previous studies, the sample selection used a purposive sampling system using several criteria, including the followings:

1. Karlina (2021) in this study the sampling technique used purposive sampling method with the following criteria: Provide annual reports 2012-2016 and not delisted during the data collection period. The company does not experience a fiscal loss so as not to cause distortion in the measurement of tax avoidance. Publish financial statements in rupiah currency. By looking at the criteria of the purposive sampling method, the sample in this study were 12 mining companies listed on the Indonesia Stock Exchange for the period 2012-2016.
2. Wulansari et al (2020) The population in this study were all consumer goods industry companies listed on the Indonesia Stock Exchange for the 2015-2018 period. The research instruments are financial reports and company annual reports. The data analysis method in this study is multiple linear regression

analysis. The sample in this study was obtained using purposive sampling technique, the total sample amounted to 28 companies.

3. Nisak & Nadi (2024) the population of this study are manufacturing companies in the primary consumer goods industry sector (consumer non-cyclicals) listed on the Indonesian Stock Exchange in the 2018-2022 period with a total of 110 companies. Based on the criteria used, a research sample of 21 companies will be tested. The criteria used in determining the sample are as follows: Manufacturing companies in the primary consumer goods industry sector listed on the Indonesia Stock Exchange in 2018-2022. Manufacturing companies in the primary consumer goods industry sector that publish complete financial reports in 2018-2022. Manufacturing companies in the primary consumer goods industry sector whose financial statements use rupiah currency during the 2018-2022 period.
4. Pertiwi & Purwasih (2023) in this study associative research strategy is used to identify the extent of the influence of independent variables consisting or company size, fixed asset intensity on the dependent variable, namely tax avoidance with sales growth as a moderating variable. The sample selection method uses purposive sampling, based on this method 8 companies are obtained. The data used in this study are secondary data in the form of annual financial reports. The data analysis method used is descriptive statistics, classical assumption test, and panel data regression test using statistical calculations with the application of Eviews 9th version.

4.2. Analysis Result

The analysis was carried out to determine the results of hypothesis testing in the literature review of previous studies that were in accordance with the variables. Based on the results of the literature review of several previous studies in this study are as follows:

1. First Journal

Table 1. First Journal Analysis Results

Title	The Effect of Profitability, Liquidity, Leverage, and Fixed Asset Intensity on Tax Aggressiveness.
Name and Year of Research	Lilis Karlina (2021)
Journal Name	Journal Madanı: Science, Technology and Humanities.
Variable	Independent variables: Profitability (X1), Liquidity (X2), Leverage (X3), and Fixed Asset Intensity (X4). Dependent variable: Tax Aggressiveness (Y).
Population and Sample	The population used in this study were 46 mining companies listed on the Indonesia Stock Exchange for the period 2012-2016. The sample used purposive sampling method with a sample of 12 companies listed on the Indonesia Stock Exchange for the period 2012-2016.
Research Results	The results show that the profitability, liquidity and fixed asset intensity factors have no significant effect on tax aggressiveness. While the leverage factor has a significant effect on tax aggressiveness. Thus, profitability, liquidity, leverage and fixed asset intensity together significantly affect tax aggressiveness.

2. Second Journal

Table 2. Second Journal Analysis Results

Title	**The Effect of Leverage, Inventory Intensity, Fixed Assets, Company Size, Independent Commissioners on Tax Aggressiveness.**
Name and Year of Research	Tutik Avrinia Wulansari Kartika Hendra Titisari, Siti Nurlaela (2020)
Journal Name	Journal of Accountıng & Economıcs FEB. UN PGRI Kediri.
Variable	Independent variables: Leverage (X1), Inventory Intensity (X2), Fixed Assets (X3), Company Size (X4), Independent Commissioner (X4), Dependent Variable: Tax Aggressiveness (Y).
Population and Sample	The population and samples in this study were consumer goods industry companies listed on the IDX for the 2015-2018 period. This research sampling technique uses purposive sampling technique. The number of samples in this study were 28 consumer goods industry companies listed on the IDX for the 2015-2018 period.
Research Results	The results show that there is a negative effect of leverage, fixed asset intensity, firm size, and independent commissioners on tax aggressiveness. While inventory intensity has no effect on tax aggressiveness.

3. Third Journal

Table 3. Third Journal Analysis Results

Title	**The Effect of Financial Performance, Fixed Asset Intensity, and Company Size on Tax Aggressiveness.**
Name and Year of Research	Islakhun Nisak dan Luh Nadi (2024)
Journal Name	Accountıng 45 Faculty Of Economıcs Unıversıty 45 Surabaya Scientific Journal of Accounting
Variable	Independent variables: Financial Performance (X1), Fixed Asset Intensity (X2), Company Size (X3), Dependent variable: Tax Aggressiveness (Y).
Population and Sample	The population of this study are manufacturing companies in the primary consumer goods industry sector (consumer non-cyclicals) listed on the Indonesian Stock Exchange in the 2018-2022 period with a total of 110 companies. Based on the criteria used, a research sample of 21 companies will be tested.

Research Results	The results showed that financial performance has a significant effect partially on tax aggressiveness, while fixed asset intensity and company size have no significant effect. However, when considered together, financial performance, fixed asset intensity, and company size jointly affect tax aggressiveness.

4. Fourth Journal

Tabel 4. Fourth Journal Analysis Results

Title	**The Effect of Company Size, Fixed Asset Intensity on Tax Avoidance with Sales Growth as a Moderating Variable (Empirical Study of Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange for the Period 2016 - 2021).**
Name and Year of Research	Safitri Dwi Pertiwi, Desy Purwasih (2023)
Journal Name	Journal of Revenue, Journal of Accounting
Variable	Independent variables: Company Size (X1), Fixed Asset Intensity (X2), Dependent Variable: Tax Avoidance (Y). Moderating Variable: Sales Growth (Z).
Population and Sample	The population in this study are food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2016-2021. The sample selection method used purposive sampling, based on this method, 8 companies were obtained with 6 years of research, so that 48 observation data were obtained. The data used in this study are secondary data using annual financial reports on food and beverage sub-sector manufacturing companies listed on the IDX in 2016-2021.
Research Results	Based on the results of the study, it shows that company size, fixed asset intensity simultaneously affect tax avoidance. Company size affects tax avoidance. Fixed asset intensity has no effect on tax avoidance. Sales growth is not able to moderate the effect of company size on tax avoidance. Sales growth is not able to moderate the effect of fixed asset intensity on tax avoidance.

4.3. Discussion

The results of the analysis in the literature review of previous research on research variables show different results. The discussion of the results of the analysis in previous studies and comparing the advantages and disadvantages is as follows:

1. Karlina (2021) with the title *The Effect of Profitability, Liquidity, Leverage, and Fixed Asset Intensity on Tax Aggressiveness*. In this study, the Fcount value was 5.44 and Ftable was 2.54. Therefore, Fcount> Ftable, it can be concluded that the regression coefficients of Profitability, Liquidity, Leverage, Fixed Assets are not equal to zero or in other words H1 is accepted and rejects H0. The conclusion of the output results is that the four independent variables simultaneously have a significant effect on Tax Aggressiveness.
    a. The advantages of this study are that the explanation explained in the journal is in accordance with the rules, which makes it easier for readers to understand the contents of the journal. And researchers add limitations in their research in order to provide evaluation for the future, there can be more agencies used in research data.
    b. Shortcomings in this study is there are no suggestions for further research.
2. Wulansari et al (2020) with the title *The Effect of Leverage, Inventory Intensity, Fixed Assets, Company Size, Independent Commissioners on Tax Aggressiveness*. In this study, it is known that the Fcount value is 11.023 and the significance is 0.000, it can be concluded that the table 6 regression model passes the model feasibility test. The t test results of the leverage variable with a coefficient value of -0.089 and sig. 0.000, it is concluded that tax aggressiveness is influenced by leverage. The inventory intensity variable shows a coefficient value of -0.010 and sig. of 0.727. It can be concluded that inventory intensity does not affect tax aggressiveness. Fixed asset intensity with a coefficient value of 0.072 and sig of 0.011, the fixed asset intensity variable has a negative effect on tax aggressiveness. The firm size variable has a coefficient value of -0.072 and a sig value of 0.011, which means the significance value <0.05. So, it is concluded that the company size variable has a negative effect on tax aggressiveness. The independent commissioner variable is -0.540 and 0.018 or sig value <0.05, so it is stated that independent commissioners have a negative effect on tax aggressiveness.
    a. The advantages of this study are that the discussion in this study is supported by the theory used and the quantitative test results are explained in detail.
    b. The disadvantages in this study are that the journal writing uses a font size that is too small and the line and paragraph spacing are too close, making the reader feel uncomfortable.
3. Nisak & Nadi (2024) with the title *The Effect of Financial Performance, Fixed Asset Intensity, and Company Size on Tax Aggressiveness*. This study shows that the F-count value of 3.454503 is greater than Ftable 2.69 and at a probability value of 0.019313 which means that this value is smaller than the significance value of 0.05. Conclusion: So simultaneously the dependent variable (free) in this study, namely financial performance, fixed asset intensity and company size, affects the independent variable (bound), namely tax aggressiveness.
    a. The advantages in this study present the results of research using tables so that it is easy to understand and the results of the discussion are explained in detail along with supporting previous research.
    b. The shortcomings in this study are the absence of numbers contained in the chapters and subchapters in this study so that it is confusing with the results of the research.
4. Pertiwi & Purwasih (2023) with the title *The Effect of Company Size, Fixed Asset Intensity on Tax Avoidance with Sales Growth as a Moderating Variable (Empirical Study of Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange for the Period 2016 - 2021)*. In this study, the f-statistic value was obtained at 4.157859 with a probability value of 0.011183, which means <0.05. So it can be concluded that in this study the independent variables together have an effect on the dependent variable. This shows that hypothesis 1 is accepted, which means that company size and fixed asset intensity together have an effect on tax avoidance in food and beverage sub-sector manufacturing companies listed on the IDX in 2016-2021.
    a. The advantages in this study are presenting the research results using tables in favor of.
    b. The shortcomings in this study There are no numbers contained in the chapters and subchapters in this study so that it is ambiguous so that it is easy to understand and the results of the discussion are explained in detail along with previous research that the results of the study are.

5. Conclusion

The effect of financial performance, fixed asset intensity, and company size on tax aggressiveness using empirical studies of manufacturing companies in the primary consumer goods sector (consumer non-cyclicals) listed on the Indonesia Stock Exchange for the period 2018-2022.

The first journal that fixed asset intensity has no effect on tax avoidance. which means that fixed asset intensity has no effect on tax avoidance in manufacturing companies in the food and beverage sub-sector listed on the IDX in 2016-2021. The second journal that the intensity of fixed assets has no significant effect on tax aggressiveness partially. Thus H4 is not proven to detect tax aggressiveness. The third journal fixed asset intensity partially affects tax aggressiveness in manufacturing companies in the primary consumer goods industry sector (consumer non-cyclicals) listed on the Indonesia Stock Exchange for the period 2018-2022.

Fourth journal that inventory intensity has no effect on tax aggressiveness. Companies registered as PKP are required to report VAT returns, in the VAT return contains purchases reported by the company. Reported purchases can describe the size of the inventory intensity, in other words, the company's inventory data has been recorded in the Tax Office database. Therefore, companies are reluctant to carry out tax aggressiveness on inventory intensity. In line with research conducted by Derashid & Zhang (2003). Strengthening the research results of Noor et al. (2010) and Sen & Stamatopoulos (2019) In this section, the author must conclude and provide research implications if any. Conclusions should be short, clear, informative, and no longer than two paragraphs.

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