

## THE ROLE OF CAPITAL INTENSITY AS A MODERATION IN THE RELATIONSHIP BETWEEN ACCOUNTING CONSERVATISM AND SALES GROWTH ON TAX AVOIDANCE

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### Abstrak

Tujuan penelitian untuk menganalisis pengaruh *accounting conservatism* dan *sales growth* terhadap *tax avoidance*. Serta pengaruh tidak langsung variabel *accounting conservatism* dan *sales growth* terhadap *tax avoidance*. Pemilihan sampel menggunakan metode *purposive sampling*, dengan total 205 data sampel perusahaan yang berasal dari sektor properti dan real estate yang tercatat di BEI selama periode 2020 hingga 2024. Sumber data yang digunakan merupakan data sekunder yang diperoleh dari laporan keuangan tahunan. Jenis penelitian kuantitatif dengan analisis regresi linier berganda yang diolah menggunakan SPSS versi 24. Hasil penelitian menunjukkan, *accounting conservatism* dan *sales growth* memiliki pengaruh yang positif dan signifikan terhadap *tax avoidance*. *Capital intensity* terbukti memoderasi hubungan antara *accounting conservatism* dan *tax avoidance*. Namun, *capital intensity* tidak dapat memoderasi hubungan antara *sales growth* dan *tax avoidance*.

**Keywords:** *Accounting Conservatism, Sales Growth, Tax Avoidance, Capital Intensity*

### Abstract

The purpose of this study is to analyze the impact of accounting conservatism and sales growth on tax avoidance, as well as the indirect effect of accounting conservatism and sales growth on tax avoidance. The sample selection was carried out using the purposive sampling method, with a total of 205 data samples from companies in the property and real estate sector listed on the IDX during the period from 2020 to 2024. The data used in this study is secondary data obtained from annual financial statements. This research is quantitative in nature, with multiple linear regression analysis conducted using SPSS version 24 software. The results of the study indicate that both accounting conservatism and sales growth have a positive and significant impact on tax avoidance. Additionally, capital intensity has been shown to moderate the relationship between accounting conservatism and tax avoidance. However, capital intensity does not moderate the relationship between sales growth and tax avoidance.

**Keywords:** *Accounting Conservatism, Sales Growth, Tax Avoidance, Capital Intensity*

### A. INTRODUCTION

According to Article 1, Paragraph 1 of Law of the Republic of Indonesia Number 28 of 2007 concerning General Provisions and Tax Procedures, taxes are an obligation that must be paid by a body to the state. Due to their binding and mandatory nature, taxes are a primary instrument in financing various state needs, from government operations to national development programs. Taxes are also a primary source of state revenue, with over 80% of Indonesia's state revenue coming from taxes, collected by both the central and regional governments (Anggraeni & Oktaviani, 2021).

The tax ratio in Indonesia remains relatively low, driven by low levels of taxpayer compliance and the perception of some people that taxes are a form of coercion, not an obligation (Fatimah, 2020). This low compliance has resulted in a decline in fiscal contributions to the state, ultimately hindering the achievement of government targets. This situation complicates the government's implementation of development programs and equity efforts aimed at improving public welfare.

**Table 1. Comparison of Tax Revenue**

Year	Target	Realization	Achievements
2020	1,198.82	676.93	56.47%
2021	1,229.58	1,082.56	88.04%
2022	1,484.96	1,568.87	105.65%
2023	1,718.03	1,671.37	97.28%
2024	1,988.88	1,688.93	84.92%

Source: Ministry of Finance 2020-2024

The table above shows that tax revenue realization in Indonesia exhibited significant fluctuations throughout the 2020–2024 period. The highest achievement occurred in 2022, when realization exceeded the target by 105.65% (Rp1,568.87 trillion). Although tax revenue realization showed an increase, the tax revenue target was never achieved every year.

One of the reasons why tax revenue targets are not met is tax avoidance. The high level of tax avoidance in Indonesia is closely related to the implementation of the self-assessment system as the basis for tax collection. This system places taxpayers fully responsible for determining, calculating, paying, and reporting all tax obligations in accordance with applicable regulations. Tajuroh (2024), the phenomenon of tax avoidance practices in the

property and real estate sector is evident in the case of PT Bhakti Propertindo, which has shaken the national tax sector.

Khasanah & Kusumadewi (2025), explains that accounting conservatism is identified as one of the factors that can influence tax avoidance in companies, accounting conservatism is a principle of prudence in financial reporting that delays profit recognition and immediately recognizes potential losses even though they have not been realized, with the aim of reducing the amount of tax payable but in a legal manner. The principle of accounting conservatism in accounting influences profit recognition and asset valuation at the same time (Umam & Tumirin, 2024). Previous research on the influence of accounting conservatism on tax avoidance in companies, among others, was conducted by Firmansyah & Venusita (2024), stated that accounting conservatism has a significant influence on tax avoidance. Meanwhile, according to Praditha et al. (2024), stated that accounting conservatism does not have a significant effect on tax avoidance.

One of the factors that can influence tax avoidance practices in an effort to reduce the tax burden is sales growth, sales growth describes management's ability to optimize the use of assets in a period to encourage increased sales, in addition, this indicator is also a benchmark for the company's competitiveness in its industrial sector as well as a projection of potential business expansion in the future. (Tabalisa & Warongan, 2023) High sales growth rates are associated with increased profits, which can encourage companies to engage in tax avoidance practices to reduce their tax burden. Previous research on the relationship between sales growth and tax avoidance has been conducted by, among others, Wulansari & Nugroho (2023), states that sales growth has a significant effect on tax avoidance. Meanwhile, the research results Ayustina & Safi'i (2023), which explains that sales growth has no effect on tax avoidance.

Another factor that can influence tax avoidance is capital intensity. This ratio refers to the amount of capital invested to support a company's revenue-generating activities. High ownership of fixed assets can reduce tax liabilities, as depreciation expenses arising from these assets can be used to reduce taxable income (Firmansyah & Bahri, 2023).

Extensive research on tax avoidance has been conducted using various approaches and focusing on various contexts. The inconsistency of previous research results motivated researchers to retest the findings by adding moderating variables. Based on the background outlined above, the researchers are interested in conducting a study entitled "The Role of Capital Intensity as a Moderating Variable in the Relationship Between Accounting Conservatism and Sales Growth and Tax Avoidance."

### 1. THEORITICAL REVIEW

#### a. Agency Theory

Agency theory, or agency theory, was first proposed by Jensen and Meckling in 1976. It explains that an agency relationship arises when one or more parties (principals) employ another party (agents) to provide services and carry out orders to make decisions. In agency theory, each party in a collaborative relationship tends to be driven by their own personal interests, potentially giving rise to conflict between managers (agents) and owners or investors (principals). This conflict arises from differing goals within the company, where both parties seek to maximize profits according to their own interests, which then results in an agency problem. This can trigger information imbalances or asymmetry because agents have access to more complete and detailed information about the company than the principals.

#### b. Accounting Conservatism

Accounting conservatism or accounting conservatism is a principle of prudence in financial reporting that delays the recognition of profits and immediately recognizes potential losses even though they have not been realized, with the aim of reducing the amount of tax owed but in a legal manner Ellyanti & Suwarti (2022). In this study, accounting conservatism is measured using indicators Zahrani et al. (2023).

**H1:** Accounting conservatism has a positive effect on tax avoidance

$$ACC = \frac{(\text{laba Bersih} + \text{Depresiasi} - \text{Arus Kas Operasi})}{\text{Total Aset}} \times (-1)$$

### c. Sales Growth

Sales growth describes a company's level of success in increasing sales volume compared to total sales revenue during a given period. Sales growth influences a company's capacity to generate and maintain profits, which forms the basis for the availability of internal funds for long-term investment funding. In this study, sales growth was measured using the indicator (Sholihah & Rahmiati, 2024).

**H2:** Sales Growth has a positive effect on tax avoidance

$$\text{Sales Growth} = \frac{\text{Penjualan Tahun ini} - \text{Penjualan Tahun Lalu}}{\text{Penjualan Tahun Lalu}}$$

### d. Tax Avoidance

Tax avoidance is a legal strategy to reduce tax obligations by exploiting legal loopholes in tax regulations without violating the law. (Putri et al., 2021) Although not violating tax regulations, tax avoidance practices undertaken by companies aim to minimize tax obligations. In this study, tax avoidance was measured using indicators. (Wahyuni & Wahyudi, 2021).

$$\text{ETR} = \frac{\text{Beban Pajak}}{\text{Laba Sebelum Pajak}}$$

### e. Capital Intensity

Capital intensity reflects the level of efficiency of the company in utilizing assets to generate sales revenue (Ahsanu & Safriansyah, 2020). Ownership of large amounts of fixed assets can reduce tax payments due to depreciation or depreciation charges which can be used as a tax deduction. (Gumono, 2021) In this study, capital intensity is measured using indicators Karlinah et al. (2024).

**H3:** Capital intensity is able to moderate the influence of accounting conservatism on tax avoidance

**H4:** Capital intensity is able to moderate the influence of sales growth on tax avoidance

$$\text{Capital Intensity} = \frac{\text{Total Aset Tetap Bersih}}{\text{Total Aset}}$$

## B. METHOD

This study uses quantitative methods to examine the role of capital intensity as a moderating variable in the relationship between accounting conservatism and sales growth and tax avoidance. The data used in the study are secondary data obtained from the company's annual financial reports. The sample selection used a purposive sampling method, with a total of 205 sample company data from the property and real estate sector listed on the Indonesia Stock Exchange during the period 2020 to 2024. The dependent variable used in this study is tax avoidance.

## C. RESULTS AND DISCUSSION

### 1. Research Data Description

This study utilized secondary data obtained from the annual financial reports of property and real estate companies. In sampling, the researcher employed a purposive sampling method, selecting samples based on predetermined criteria. These criteria serve as a filter to ensure the selected sample aligns with the research objectives and needs.

**Table 2. Research Sampling Criteria**

Criteria	Amount
Property and real estate sector companies listed on the IDX in 2020-2024	425
Companies that do not publish financial reports	(57)
Companies that do not have depreciation and amortization expenses	(144)
Companies that do not have income tax burden	(19)
<b>Companies that meet the criteria</b>	<b>205</b>
Outlier	(33)
<b>Total Data</b>	<b>172</b>

Source: Processed Data, 2025

### 2. Descriptive Statistics

Descriptive statistical analysis presents a general overview of the data through calculations of the average value, standard deviation, maximum value, minimum value and total.

**Tabel 3. Hasil Uji Statistik Deskriptif**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Accounting Conservatism	205	-.3077	1.4403	.010176	.1187432
Sales Growth	205	-.9850	96.6705	.572653	6.7890581
Capital Intensity	205	.0001	.6430	.073112	.0861973
Tax Avoidance	205	-115.6768	7.7817	-.591909	8.1025126

Source: Data Processed by SPSS version 24 (2025)

### 3. Normality Test

Normality test aims to determine whether the residuals and confounding variables meet the assumptions of normal distribution, the expected result is that the criteria for normal distribution are met in the data. To analyze the distribution of data used in the study, one method that can be applied is the KS (Kolmogorov-Smirnov) test with the basis for decision making if the Asymp. Sig. (2-tailed) value  $> 0.05$ , it can be concluded that the data is normally distributed and vice versa.

**Table 4. Normality Test Results**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		172
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Standard Deviation	.04523047
Most Extreme Differences	Absolute	.066
	Positive	.050
	Negative	-.066
Test Statistics		.066
Asymp. Sig. (2-tailed)		.067 <sup>c</sup>

Source: Data Processed by SPSS version 24 (2025)

Based on Table 3, it can be seen that the Asymp. Sig. (2-tailed) value is 0.067. This value is greater than the significance level of 0.05, so it can be concluded that the residuals or research data are normally distributed.

### 4. Multicollinearity Test

The multicollinearity test aims to detect correlations between independent variables in a regression model. Multicollinearity detection can be performed by examining the tolerance value and the Variance Inflation Factor (VIF). The multicollinearity-free criterion is met if the tolerance value is  $> 0.10$  and the VIF value is  $< 10.00$ , indicating no multicollinearity, and vice versa.

**Table 5. Multicollinearity Test Results**

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	X1_Accounting Conversation	.537	1,864
	X2_Sales Growth	.678	1,474

Z_Capital Intensity	.671	1,490
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Source: Data Processed by SPSS version 24 (2025)

Table 4 above shows that all variables have a tolerance value  $> 0.10$  and a Variance Inflation Factor (VIF) value  $< 10.00$ . So that it can be concluded that there is no multicollinearity in all independent variables in this study.

### 5. Heteroscedasticity Test

Heteroscedasticity testing aims to detect differences in residual variances in other regression models. Heteroscedasticity detection is performed using the Glejser test. This test is performed by regressing the absolute value of the residual against the independent variable. The criteria for selecting a heteroscedasticity test are: if the significance value is  $> 0.05$ , it is concluded that heteroscedasticity does not occur, and vice versa.

**Table 6. Heteroscedasticity Test Results**

Model		t	Sig.
1	(Constant)	9,377	.000
	X1_Accounting Conversation	-1,471	.143
	X2_Sales Growth	-.137	.891
	Z_Capital Intensity	-.300	.764

Source: Data Processed by SPSS version 24 (2025)

Table 5 shows the results of the Glejser model heteroscedasticity test. In this table, all variables have a significance value  $> 0.05$ . Therefore, it is concluded that there are no symptoms of heteroscedasticity and this strengthens the assumption of homoscedasticity in the regression model.

### 6. Autocorrelation Test

The autocorrelation test aims to detect the presence or absence of residual correlation between periods  $t$  and  $t-1$  in linear regression. A correlation indicates the presence of an autocorrelation problem. Detection is performed using the Durbin-Watson test, followed by comparison with the DW table.

**Table 7. Autocorrelation Test Results**

Model	Durbin-Watson
1	2.135

Source: Data Processed by SPSS version 24 (2025)

Table 6 shows the results of the autocorrelation test, the Durbin-Watson value is 2.135. The number of data (n) is 172. Seen from the Durbin-Watson table in the k = 3 section, the dL value is 1.7152 and the dU value is 1.7861. The provisions taken in this test are,  $dU < DW < 4-dU$  meaning there is no autocorrelation. In this study, the value of (dU)  $1.7861 < (DW) 2.135 < (4-dU) 2.2139$ . So it can be concluded that the regression model used to analyze the independent variables on tax avoidance is considered valid and reliable.

## 7. Multiple Linear Regression Test

Multiple linear regression testing is used to analyze the influence of two or more independent variables (X) on one dependent variable (Y). If there are more than two variables, they are expressed in a multiple linear regression equation.

**Table 8. Multiple Linear Regression Test Results**

Coefficients <sup>a</sup>				
Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	-.039	.004	
	X1_Accounting Conversation	.761	.074	.585
	X2_Sales Growth	.045	.010	.262

Source: Data Processed by SPSS version 24 (2025)

Based on table 7 above, the results of the equation from the multiple linear regression analysis are as follows: tax avoidance = -0.039, accounting conversatism = 0.761, and sales growth = 0.045.

## 8. Simultaneous Test (F Test)

The F statistical test is used to determine whether all independent variables used in the study have a simultaneous influence on the dependent variable. The F significance test is performed using a significance level of 0.05.

**Table 9. Simultaneous Test Results (F Test)**

ANOVA						
Model	Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	.597	3	.199	84,680	.000b
	Residual	.395	168	.002		
	Total	.992	171			
Dependent Variable: Tax Avoidance						
Predictors: (Constant), Accounting Conversatism, Sales Growth, Capital Intensity						

Source: Data Processed by SPSS version 24 (2025)

Based on the results of the F test in the table above, the significance value of all independent variables is 0.000 or  $<0.05$ , so it can be concluded that the independent variables together have an influence on the dependent variable.

### 9. Partial Test (T-Test)

The t-test aims to determine the extent to which the independent variables individually influence the dependent variable. Rejection and acceptance of the hypothesis are carried out. If the value is significant, the value  $<0.05$ , then the hypothesis is accepted, so it is concluded that the independent variable has a significant influence on the dependent variable.

**Table 10. Partial Test Results (t-Test)**

Coefficients <sup>a</sup>			
Model		t	Sig.
1	(Constant)	-7,876	.000
	X1_Accounting Conversation	6,636	.000
	X2_Sales Growth	3,185	.002

Source: Data Processed by SPSS version 24 (2025)

Based on the results of the t-test above, the following conclusions can be drawn:

1. The accounting conversatism (ACC) variable has a significance value of  $0.000 < 0.05$ . This means that the accounting conversatism (X1) variable has a positive and significant influence on tax avoidance (Y), so H1 is accepted.
2. The sales growth (SG) variable has a significance value of  $0.002 < 0.05$ . This means that the sales growth (X2) variable has a positive and significant influence on tax avoidance (Y), so H2 is accepted.

## 10. Moderated Regression Analysis (MRA) Test

The MRA test is used to examine the moderating effect in a linear regression model, with the aim of controlling for the influence of the moderating variable. The standard used for assessment in the MRA test is the significance level. If the significance value is  $<0.05$ , the hypothesis is accepted; conversely, if the significance value is  $>0.05$ , the hypothesis is rejected.

**Table 11. Moderated Regression Analysis (MRA) Test Results**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.102	.010		-10,144	.000
	X1_Accounting Conversation	.548	.093	.421	5,893	.000
	X2_Sales Growth	.020	.012	.116	1,673	.096
	Z_Capital Intensity	.289	.046	.358	6,294	.000
	X1M	-1,781	.605	-.266	-2,943	.004
	X2M	.027	.084	.028	.320	.750

Source: Data Processed by SPSS version 24 (2025)

Based on the MRA test results table, it can be interpreted as follows:

1. The X1M variable interaction between accounting conversatism and capital intensity shows that the significance value is  $0.004 < 0.05$  and the coefficient is  $-1.781$ . Therefore, it can be stated that capital intensity is able to negatively moderate the relationship between accounting conversatism and tax avoidance, so that H3 is accepted.
2. The X2M variable interaction between sales growth and capital intensity shows that the significance value is  $0.750 > 0.05$ . Therefore, it can be stated that capital intensity is unable to moderate the effect of sales growth on tax avoidance, so H4 is rejected.

## 11. Coefficient of Determination Test ( $R^2$ )

The coefficient of determination test is used to measure how much of the change in the dependent variable (Y) can be explained by the independent variable (X). Its main objective is to determine how much influence the independent variable has on the dependent variable.

**Table 12. Results of the Determination Coefficient Test**

Model Summary				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.776	.602	.595	.0484843
Predictors: (Constant), Accounting Conversatism, Sales Growth, Capital Intensity				

Source: Data Processed by SPSS version 24 (2025)

Based on the table above, the R-square value is 0.602, indicating a simultaneous effect of 60.2%. This demonstrates the significant influence of accounting conversatism, sales growth, and capital intensity on tax avoidance. The remaining 40.8% is partially influenced by variables other than those studied in this study.

#### D. CONCLUSION

Based on the analysis and discussion, it can be concluded that the accounting conversatism variable has a positive and significant effect on tax avoidance, indicating that the higher the application of accounting conversatism, the greater the tax avoidance practices carried out by the company. Sales growth has a positive and significant effect on tax avoidance, companies with high sales growth tend to practice tax avoidance aimed at minimizing the tax burden as much as possible due to increasing company profits, so that H1 and H2 are accepted. In addition, capital intensity is able to moderate the effect of accounting conversatism on tax avoidance, with the principle of accounting conversatism that delays income and recognizes unrealized expenses, the acceleration of depreciation expenses due to the presence of fixed assets is greater. This condition can indirectly be used by companies to reduce the tax burden and encourage tax avoidance practices. However, capital intensity is not able to moderate the effect of sales growth on tax avoidance, companies with high sales growth levels are more influenced by market factors such as consumer demand, marketing strategies, product innovation and operational efficiency. Thus, companies that experience high sales volumes do not necessarily use fixed assets intensively for tax avoidance purposes, so H3 is accepted and H4 is rejected.

### E. SUGGESTION

Further research is expected to address three main issues. First, adding other independent variables that may influence tax avoidance practices. Second, using other sectors and expanding the observation period is expected. Third, exploring other, more relevant moderating variables.

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