DAFTAR PUSTAKA

Akbar, M. F., Listya, A., & Patmawati. (2025). Financial Distress, Transfer Pricing, and Inventory Intensity: Their Effects on Tax Avoidance in Mining Companies. *Journal of Applied Accounting and Taxation*, *10*(1), 88–97. https://doi.org/10.30871/jaat.v10i1.9239

Andre Rizky Mandala. (2024). the Effect of Transfer Pricing, Leverage, and Capital Intensity on Tax Avoidance. *International Journal of Accounting, Management, Economics and Social Sciences (IJAMESC)*, *2*(5), 1802–1815. https://doi.org/10.61990/ijamesc.v2i5.295

Anwar, M. (2022). Green Economy Sebagai Strategi Dalam Menangani Masalah Ekonomi Dan Multilateral. *Jurnal Pajak Dan Keuangan Negara (PKN)*, *4*(1S), 343–356. https://doi.org/10.31092/jpkn.v4i1s.1905

Apriliani, L., & Wulandari, S. (2023). Pengaruh Koneksi Politik, Kepemilikan Manajerial dan Pertumbuhan Penjualan terhadap Penghindaran Pajak. *J-MAS (Jurnal Manajemen Dan Sains)*, *8*(1), 40. https://doi.org/10.33087/jmas.v8i1.902

Asmoro, P. S., Ramakrishnan, S., Arsyanda, S., Alfandia, N. S., Ningsih, D. N. C., Rokhimakhumullah, D. N. F., & Hidayat, K. (2024). ESG disclosure, governance, political connection, and tax Aggressiveness: what information is critical, and is more information always forceful? *Cogent Business and Management*, *11*(1). https://doi.org/10.1080/23311975.2024.2435600

Aulia, A. P., & Ghozali, I. (2025). Pengaruh Koneksi Politik dan Kepemilikan Institusional Terhadap Penghindaran Pajak dengan Ukuran Perusahaan Sebagai Variabel Moderasi. *Diponegoro Journal of Accounting*, *14*(2), 1–15. http://ejournal-s1.undip.ac.id/index.php/accounting

Bisnis.com. (2025). Ada Anomali Setoran Pajak di Sektor Konstruksi, Ini Kata Pengamat. In *Bisnis.com*. https://ekonomi.bisnis.com/read/20250826/259/1905770/ada-anomali-setoran-pajak-di-sektor-konstruksi-ini-kata-pengamat

Budiningsih, N. K., Purwanti, N. P. P., Sudibia, I. K., & Saraswati, P. T. (2024). Peranan Modal Sosial terhadap Pilihan Strategi Penanggulangan Pekerja Pariwisata Bali di Masa Pandemi Covid-19. *Journal of Economics Development Issues*, *7*(1), 1–15. https://doi.org/10.33005/jedi.v7i1.302

detikFinance. (2019). Mengenal soal penghindaran pajak yang dituduhkan ke Adaro. In *Detik.com*. https://finance.detik.com/berita-ekonomi-bisnis/d-4612708/mengenal-soal-penghindaran-pajak-yang-dituduhkan-ke-adaro

Detiknews. (2023). Utang Proyek Fiktif di Balik Korupsi Dirut Waskita Karya. In *Detik.com*. https://news.detik.com/berita/d-6696621/utang-proyek-fiktif-di-balik-korupsi-dirut-waskita-karyaa-destiawan-soewardjono

Diningrum, N., & Kurniawati, E. (2024). Political Connection and Tax Avoidance: Evidence From Two-Tier Board System in Indonesia. *Jrak*, *16*(2), 327–336. https://doi.org/10.23969/jrak.v16i2.17362

Faccio, M. (2006). *Politically connected firms. American economic review, 96(1), 369-386.*

Faccio, M. (2010). Differences between politically connected and non-connected firms: A cross-country analysis. *Journal of Financial Economics*, *98*(1), 42–65.

Fitriana, A. I., Febrianto, H. G., & Sunaryo, D. (2022). Determinan Manajemen Pajak Pada Perusahaan Aneka Industri. *Journal of Business and Economics Research (JBE)*, *3*(3), 350–358. https://doi.org/10.47065/jbe.v3i3.1771

Gindara, M. R., Umiyati, I., & Mulyati, S. (2023). The Effect of Thin Capitalization, Executive Character and Firm Size on Tax Avoidance (Empirical Study on Property, Real Estate and Construction Companies Listed on the Indonesia Stock Exchange 2016-2020). *Journal of Taxation Analysis and Review (JTAR)*, *4*(1), 48–62. https://ojs.stiesa.ac.id/index.php/jtar

Gujarati, D., & Porter, D. (2009). (2009). Single-equation regression models. In *Introductory Econometrics: A Practical Approach*.

Gujarati. (2015). *Econometrics by Example Second Edition*. 1–466.

Indarti, M. G. K., & Widiatmoko, J. (2023). Political Connections and Tax Avoidance: Does Audit Quality Moderate The Relationship? *Jurnal Aset (Riset Akuntansi)*, *15*(2), 295–306. https://ejournal.upi.edu/index.php/aset/article/view/62523/25806

Indarwati, T., Astriani, D., & Rahayu, S. (2025). *The Influence Independent Commissioner , Audit Committee , Sustainability Reporting And Political ConnectionsOn Tax Avoidance (Case Study of Properties & Real Estate Sector Companies On 2021-2023).*

Indonesia, C. (2023). Analisa Kas Negatif, Kok Waskita Bisa Untung 2009–2019? In *CNBCIndonesia.com*. https://www.cnbcindonesia.com/market/20230607150225-17-443882/analisa-kas-negatif-kok-waskita-bisa-untung-2009-2019

Indonesia, K. K. R. (2021). Peraturan Menteri Keuangan No. 128/PMK.010/2019 tentang Super Deduction Tax untuk R&D. In *Kemenkeu RI*. https://www.kemenkeu.go.id

Jamilah, S., & Sri Agustini. (2024). Pengaruh Good Corporate Governance, Intensitas Modal Dan Koneksi Politik Terhadap Tax Avoidance. *Jurnal Akuntansi Keuangan Dan Perpajakan | E-ISSN: 3063-8208*, *1*(2), 73–95. https://doi.org/10.62379/jakp.v1i2.43

Jensen, M. C., & Meckling, W. H. (1976). Also published in Foundations of

Organizational Strategy. *Journal of Financial Economics*, *4*, 305–360. http://ssrn.com/abstract=94043Electroniccopyavailableat:http://ssrn.com/abstract=94043http://hupress.harvard.edu/catalog/JENTHF.html

Khoirunnisa Asadanie, N., & Venusita, L. (2020). Pengaruh Koneksi Politik terhadap Penghindaran Pajak. *Inventory: Jurnal Akuntansi*, *4*(1), 14. https://doi.org/10.25273/inventory.v4i1.6296

Kolondam, C. Y., & Permatasari, I. K. (2024). The Effect Of Transfer Pricing And Political Connections On Tax Avoidance With Profitability As A Moderating Variable. *Eduvest - Journal of Universal Studies*, *4*(8), 7457–7475. https://doi.org/10.59188/eduvest.v4i8.1801

Komalasari, Y., & Lestari, D. I. (2024). Pengaruh Capital Intensity Dan Political Connection Terhadap Tax Avoidance Studi Kasus Perusahaan Pertambangan Periode 2018-2022. *Journal of Economic, Bussines and Accounting (COSTING)*, *7*(3), 6345–6357. https://doi.org/10.31539/costing.v7i3.9010

Kurnianto, S., & Pramana, G. D. (2023). Pengaruh Ceo Yang Berpengalaman Bekerja Luar Negeri Terhadap Penghindaran Pajak. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, *7*(1), 128–149. https://doi.org/10.24034/j25485024.y2023.v7.i1.5458

Kurniasih, L., Yusri, Y., & Hassan, A. F. S. (2022a). Association of Tax Haven and Corporate Tax Avoidance: Does Political Connection Matter? *International Journal of Economics and Management*, *16*(SpecialIssue1), 1–13. https://doi.org/10.47836/IJEAMSI.16.1.001

Kurniasih, L., Yusri, Y., & Hassan, A. F. S. (2022b). Association of Tax Haven and Corporate Tax Avoidance: Does Political Connection Matter? *International Journal of Economics and Management*, *16*(SpecialIssue1), 1–13. https://doi.org/10.47836/IJEAMSI.16.1.001

Lestari, E. N., & Winedar, M. (2021). Pengaruh Penghindaran Pajak dan Koneksi Politik Terhadap Nilai Perusahaan (Studi Empiris Perusahaan Pertambangan sub Sektor Batubara yang Terdaftar di Bursa Efek Indonesia Periode 2019-2021). *Soetomo Accounting Review*, *2*(2), 249–263. https://doi.org/10.25139/sacr.v2i2.7905

Luh, N., Setyastrini, P., & Prastiwi, A. (2022). Corporate Governance, Political Connection, Family Ownership and Tax Aggressiveness in Indonesia. *Jurnal Ilmiah Akuntansi Dan Bisnis*, *17*(1). https://doi.org/10.24843/JIAB.2022.v17.i01.p010

PEP. (2010). *Peraturan Bank Indonesia No. 12/3/PBI/2010 tentang Penerapan Prinsip Mengenal Nasabah (Know Your Customer)*. Bank Indonesia. https://www.bi.go.id

Pratama, A., & Muhammad, K. (2025). Optimizing Tax Compliance: Understanding the Link Between Company Tax Administration and Tax

Avoidance (A Survey of Public Companies in Indonesia, Malaysia, Singapore, and Thailand for the 2022–2023 Period). *Economies*, *13*(7). https://doi.org/10.3390/economies13070194

Primasari, N. H., Faisal, F., & Mutmainah, S. (2024). Agresivitas Pajak Dan Koneksi Politik: Apakah Berperan Pada Keberlanjutan Perusahaan? *Jurnal Akuntansi Multiparadigma*, *15*(1), 99–110. https://doi.org/10.21776/ub.jamal.2024.15.1.08

Pujiningsih, S., & Salsabyla, N. A. (2022). Relationship of foreign institutional ownership and management incentives to tax avoidance. Jurnal Akuntansi dan Keuangan Indonesia, 19(2), 244–262. https://doi.org/10.21002/jaki.2022.12

Puspitoningrum, W., Hadiwibowo, I., & Taufik Azis, M. (2025). Unveilling Tax Strategies: How Company Size, Ownership, Political Ties, and CSR Impact Tax Aggressiveness. *Journal of Business and Management Review*, *6*(4), 400–415. https://doi.org/10.47153/jbmr.v6i4.1478

Putra, Z. K. P., & Suhardianto, N. (2020). The Influence of Political Connection on Tax Avoidance. *Jurnal Akuntansi Dan Keuangan*, *22*(2), 82–90. https://doi.org/10.9744/jak.22.2.82-90

Rabbi, F., & Almutairi, S. S. (2021). Corporate Tax Avoidance Practices of Multinationals and Country Responses To Improve Quality of Compliance. *International Journal for Quality Research*, *15*(1), 21–44. https://doi.org/10.24874/IJQR15.01-02

Rustiarini, N. W., & Sudiartana, I. M. (2021). Board political connection and tax avoidance: Ownership structure as a moderating variable. *International Journal of Accounting Research*, *17*(2), 122–137.

Santoso, A. N. M. P., & Firmansyah, A. (2024). Penghindaran Pajak Dan Biaya Utang: Apakah TataKelola Sudah Efektif Di Sektor Perindustrian? *SUBSTANSI Sumber Artikel Akuntansi Auditing Dan Keuangan*, *8*(2), 66–81.

Sawitri, A. P., Alam, W. Y., & Dewi, F. A. A. (2022). Pengaruh Profitabilitas, Pertumbuhan Penjualan, Ukuran Perusahaan dan Koneksi Politik Terhadap Penghindaran Pajak. *Jurnal Riset Akuntansi Mercu Buana*, *8*(1), 44–52.

Setiawan, F., Andaris, I., Anggraini, R., Damayanti, R., & Kustina, L. (2024). Pengaruh Keputusan Investasi Keputusan Pendanaan Dan Kebijakan Dividen Terhadap Nilai Perusahaan Pada Sektor Kesehatan Yang Terdaftar Di Bursa Efek Indonesia Periode 2018-2022. *Revenue: Lentera Bisnis Manajemen*, *2*(01), 12–20. https://doi.org/10.59422/lbm.v2i01.178

Setya Maharani, F., & Baroroh, N. (2019). Accounting Analysis Journal The Effects of Leverage, Executive Characters, and Institutional Ownership to Tax Avoidance With Political Connection as Moderation ARTICLE INFO ABSTRACT. *Accounting Analysis Journal*, *8*(2), 81–87. https://doi.org/10.15294/aaj.v8i2.30039

Setyastrini, N. L. P., Subekti, I., & Prastiwi, A. (2021). Corporate governance and political connection towards the tax aggressiveness of manufacturing companies in Indonesia. *International Research Journal of Management, IT and Social Sciences*, *8*(1), 102–109. https://doi.org/10.21744/irjmis.v8n1.1118

Setyastrini, N. L. P., Subekti, I., & Prastiwi, A. (2022). Corporate Governance, Political Connection, Family Ownership and Tax Aggressiveness in Indonesia. *Jurnal Ilmiah Akuntansi Dan Bisnis*, *17*(1), 146. https://doi.org/10.24843/jiab.2022.v17.i01.p10

Sharif, A., Kocak, S., Khan, H. H. A., Uzuner, G., & Tiwari, S. (2023). Demystifying the links between green technology innovation, economic growth, and environmental tax in ASEAN-6 countries: The dynamic role of green energy and green investment. *Gondwana Research*, *115*, 98–106. https://doi.org/10.1016/j.gr.2022.11.010

Siregar, N., Rahman, A., & Aryathama, H. G. (2022). Kepemilikan Institusional Terhadap Nilai Perusahaan. *Jurnal Ilmiah Bisnis, Pasar Modal, Dan UMKM*, *5*(2), 1–15.

Sofiaturrohmah, S., Rosman, M. R., & Kasman, A. (2025). Keadilan fiskal dan ekuitas sosial: Pilar daya saing ekonomi makro perdagangan internasional. *Jurnal Ilmiah Bisnis dan Perpajakan (BIJAK)*, *20*(2). https://doi.org/10.46730/jiana.v20i2

StataCorp, L. L. C. (2023). S. C. I. A. T.-E. E. R. M. S. press. (n.d.). *Quick start*. 1–13.

Sulistyana, D., & Ismanto, J. (2025). Exploring the Influence of Political Connections, Managerial Ownership, Capital Intensity and Company Size on Tax Aggressiveness. *Journal of Accounting, Management, and Economics Research (JAMER)*, *3*(2), 84–97. https://doi.org/10.33476/jamer.v3i2.230

Sutrisno, P., Utama, S., Anitawati Hermawan, A., & Fatima, E. (2022). Founder and Descendant vs. Professional CEO: Does CEO Overconfidence Affect Tax Avoidance in the Indonesia Case? *Economies*, *10*(12), 1–20. https://doi.org/10.3390/economies10120327

Tarumingkeng, R. C. (2024). *Ekonomi.Hijau-Integrasi.Kebijakan.Makroekonomi*.

Tee, C. M., Teoh, T. T. M., & Hooy, C. W. (2022). Political Connection Types and Corporate Tax Avoidance: Evidence from Malaysia. *Malaysian Journal of Economic Studies*, *59*(2), 199–220. https://doi.org/10.22452/MJES.vol59no2.2

Ulfayana, U., Diantimala, Y., & Yusmita, F. (2025). Understanding Tax Avoidance in the Indonesian Mining Sector : The Impact of Financial Distress and Capital Intensity. *International Journal of Applied Economics, Acounting and Management (IJAEAM)*, *3*(3), 207–218.

Wijayantini, B., Mohd Din, N., & Muhammad, M. Z. (2024). Exploring the Link Between Tax Avoidance, Cash Flows, and Political Connections. *International Social Sciences and Humanities UMJember Proceeding Series*, *3*(3), 428–433. http://proceeding.unmuhjember.ac.id/index.php/issh

Yasril, A. I., Fatma, F., & Febrianti, D. (2021). Penerapan uji korelasi Spearman untuk mengkaji faktor yang berhubungan dengan kejadian diabetes melitus di Puskesmas Sicincin Kabupaten Padang Pariaman. *Jurnal Kesehatan*, *6*(3), 527–533..