

## DAFTAR PUSTAKA

- 'Amala, M. A., & Safriansyah, A. (2020). Analisis Faktor-Faktor Yang Memengaruhi Penghindaran Pajak Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia. *Spread*, 9(2), 29–39.
- Ahdiyah, A., & Triyanto, D. N. (2021). Impact of Financial Distress, Firm Size, Fixed Asset Intensity, and Inventory Intensity on Tax Aggressiveness. *Journal of Accounting Auditing and Business*, 4(2), 49–59. Retrieved from <https://jurnal.unpad.ac.id/jaab/article/view/34528>
- Akgündüz, Y. E., & Torun, H. (2020). Two and a half million Syrian refugees, tasks and capital intensity. Elsevier B.V. <https://doi.org/10.1016/j.jdevec.2020.102470>
- Alifianti H. P., R., & Chariri, A. (2017). Pengaruh Financial Distress dan Good Corporate Governance Terhadap Praktik Tax Avoidance Pada Perusahaan Manufaktur. *Diponegoro Journal Of Accounting*, 6(2), 1–11.
- Altman, E. I., Hartzelu, J., & Peck, M. (1998). *15. Emerging market corporate bonds - a scoring system*. New York University, USA: Springer, Boston, MA. [https://doi.org/https://doi.org/10.1007/978-1-4615-6197-2\\_25](https://doi.org/https://doi.org/10.1007/978-1-4615-6197-2_25)
- Antari, N. W. D., & Ery Setiawan, P. (2020). Pengaruh Profitabilitas, Leverage dan Komite Audit pada Tax Avoidance. *E-Jurnal Akuntansi*, 30(10), 2591. <https://doi.org/10.24843/eja.2020.v30.i10.p12>
- Ariefiara, D., Utama, S., & Wardhani, R. (2017). Environmental uncertainty as a contingent factor of business strategy choice decision: Introducing an alternative measurement of uncertainty. *Australasian Accounting, Business and Finance Journal*, 11(4), 116–130. <https://doi.org/10.14453/aabfj.v11i4.9>
- Budianti, S., & Curry, K. (2018). Pengaruh Profitabilitas, likuiditas, dan Capital Intensity Terhadap Penghindaran Pajak (Tax Avoidance). *Prosiding Seminar Nasional Cendekiawan 4*, Jakarta.
- Carolina, V., Marpaung, E. I., & Pratama, D. (2018). Analisis Rasio Keuangan untuk Memprediksi Kondisi Financial Distress (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2014-2015). *Jurnal Akuntansi Maranatha*, 9(2), 137–145. <https://doi.org/10.28932/jam.v9i2.481>
- Chang, M.-L., Huang, D.-F., Ting, C.-C., & Chang, H.-S. (2019). Gender, Political Connection, and Tax Avoidance in China. *Theoretical Economics Letters*, 09(08), 2839–2863. <https://doi.org/10.4236/tel.2019.98178>

- Dang, V. C., & Tran, X. H. (2021). The impact of financial distress on tax avoidance: An empirical analysis of the Vietnamese listed companies. *Cogent Business and Management*, 8(1). <https://doi.org/10.1080/23311975.2021.1953678>
- DeFond, M. L., & Hung, M. (2003). An empirical analysis of analysts' cash flow forecasts. *Journal of Accounting and Economics*, 35(1), 73–100. [https://doi.org/10.1016/S0165-4101\(02\)00098-8](https://doi.org/10.1016/S0165-4101(02)00098-8)
- Devi, D. A. I. S., & Dwirandra, A. A. N. B. (2020). GCG Moderation and Leverage on the Effect of Company Size on Tax Avoidance. *E-Jurnal Akuntansi*, 30(10), 2578–2590.
- Dhamara, G. P., & Violita, E. S. (2018). *The Influence of Financial Distress and Independence of Board of Commissioners on Tax Aggressiveness*. 55(Iac 2017), 81–86. <https://doi.org/10.2991/iac-17.2018.15>
- Dharma, N. B. S., & Noviari, N. (2017). PENGARUH CORPORATE SOCIAL RESPONSIBILITY DAN CAPITAL INTENSITY TERHADAP TAX AVOIDANCE. *E-Jurnal Akuntansi Universitas Udayana*, 18(1), 529–556. <https://doi.org/10.2139/ssrn.1904004>
- Direktorat Jenderal Pajak. (2020). *Konsisten Mengoptimalkan Peluang di Masa Menantang: Laporan Tahunan DJP*. 13.
- Dudi, P., Kurnia, & Maulani, A. J. (2021). Pengaruh non-financial distress, koneksi politik, dan intensitas persediaan terhadap tax avoidance. *Jurnal Akuntansi Aktual*, 8, 107–114.
- Dwi Laksono, D. G., & Firmansyah, A. (2020). THE ROLE OF MANAGERIAL ABILITY IN INDONESIA: INVESTMENT OPPORTUNITY SETS, ENVIRONMENTAL UNCERTAINTY, TAX AVOIDANCE. *Humanities & Social Sciences Reviews*, 8(4), 1305–1318. <https://doi.org/10.18510/hssr.2020.84123>
- Dwiyanti, I. A. I., & Jati, I. K. (2019). Pengaruh Profitabilitas, Capital Intensity, dan Inventory Intensity pada Penghindaran Pajak. *E-Jurnal Akuntansi Universitas Udayana*, 27 (3), 2293–2321. Retrieved from books.google.com
- Eckhardt, J., & Lee, K. (2019). *The International Political Economy of Health*. In The Palgrave Handbook of Contemporary International Political Economy. [https://doi.org/https://doi.org/10.1057/978-1-137-45443-0\\_41](https://doi.org/https://doi.org/10.1057/978-1-137-45443-0_41)
- Eisenhardt, K. (1989). Teori Portofolio dan Analisis Investasi (Edisi ke 10). *Academy of Management Review*, 14(1), 57–74.
- Faccio, M. (2006a). Politically connected firms: Can they squeeze the state? *American Economic Review*, 96(1), 369–386.
- Faccio, M. (2006b). Politically connected firms. *American Economic Review*,

96(1), 369–386. <https://doi.org/10.1257/000282806776157704>

- Fahmeyzan, D., Soraya, S., Etmy, D., & Mataram, S. B. (2018). *UJI NORMALITAS DATA OMZET BULANAN PELAKU EKONOMI MIKRO DESA SENGGIGI DENGAN MENGGUNAKAN SKEWNESS DAN KURTOSIS* Abstrak *Ekonomi adalah salah satu ilmu sosial yang mempelajari aktivitas manusia yang berhubungan dengan produksi, distribusi dan konsumsi terha.* 2(1).
- Falbo, T. D., & Firmansyah, A. (2021). Penghindaran Pajak Di Indonesia: Multinationality Dan Manajemen Laba. *Bisnis-Net Jurnal Ekonomi Dan Bisnis*, 4(1), 94–110. <https://doi.org/10.46576/bn.v4i1.1325>
- Fasita, E., Firmansyah, A., & Irawan Ferry. (2022). Transfer Pricing Aggressiveness, Transfer Pricing Aggressiveness, Thin Capitalization, Political Connection, Thin Capitalization, Political Connection, Tax Avoidance: Does Corporate Tax Avoidance: Does Corporate Governance Have A Role in Indonesia? Govern. *Riset Akuntansi Dan Keuangan Indonesia*, 7(1), 63–93. Retrieved from <http://journals.ums.ac.id/index.php/reaksi/index>
- Fernández-Rodríguez, E., & Martínez-Arias, A. (2012). Do business characteristics determine an effective tax rate? *Chinese Economy*, 45(6), 60–83. <https://doi.org/10.2753/CES1097-1475450604>
- Friana, H. (2019). DJP Dalami Dugaan Penghindaran Pajak PT Adaro Energy. Retrieved September 2, 2022, from [tirto.id website: https://tirto.id/djp-dalami-dugaan-penghindaran-pajak-pt-adaro-energy-edKk](https://tirto.id/djp-dalami-dugaan-penghindaran-pajak-pt-adaro-energy-edKk)
- Ghozali, I. (2016). *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23*. Semarang: Univ. Diponegoro Press.
- 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>
- Hanny Y, R., & Niandari, N. (2018). Tax Avoidance Practice : Political Connection, Firm Characteristics and Audit Quality Test at Banking Industry in Indonesia. *International Journal of Business Management and Economic Research*, 9(3), 1296–1303.
- Hidayanto, N., Erasashanti, A. P., Winarti, C. E., & Wahyuningsih, E. (2021). the Effect of Financial Distress and Accounting Conservatism on Tax Avoidance With Leverage As Moderating Variable. *Russian Journal of Agricultural and Socio-Economic Sciences*, 119(11), 81–86. <https://doi.org/10.18551/rjoas.2021-11.09>
- Hidayati, W., & Diyanty, V. (2018). Pengaruh moderasi koneksi politik terhadap kepemilikan keluarga dan agresivitas pajak. *Jurnal Akuntansi & Auditing Indonesia*, 22(1), 46–60. <https://doi.org/10.20885/jaai.vol22.iss1.art5>
- Huang, H., & Zhao, Z. (2016). The influence of political connection on corporate

- social responsibility—evidence from Listed private companies in China. *International Journal of Corporate Social Responsibility*, 1(1), 1–19. <https://doi.org/10.1186/s40991-016-0007-3>
- Isnaen, F., & Albastiah, F. A. (2021). Pengaruh Return On Assets, Corporate Social Responsibility, dan Capital Intensity Terhadap Tax Avoidance. *Jurnal Akuntansi Dan Keuangan Islam*, 02(02), 229–248.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 305–360. <https://doi.org/10.4159/9780674274051-006>
- Kalbuana, N., Solihin, Saptono, Yohana, & Rahma Yanti, D. (2020). the Influence of Capital Intensity, Firm Size, and Leverage on Tax Avoidance. *Business and Accounting Research (IJEBA) Peer Reviewed-International Journal*, 4(3), 272–278. Retrieved from [www.idx.co.id](http://www.idx.co.id)
- Kalbuana, N., Yulistiani, N., & R, A. N. B. (2020). Pengaruh Intellectual Capital, Tata Kelola Perusahaan Dan Kualitas Audit Terhadap Manajemen Laba. *JABI (Jurnal Akuntansi Berkelanjutan Indonesia)*, 3(1), 56. <https://doi.org/10.32493/jabi.v3i1.y2020.p56-71>
- Khamisan, M. S. P., Christina, S., & Christina, S. (2020). Financial Distress, Tax Loss Carried Forward, Corporate Governance and Tax Avoidance. *Global Conference on Business and Social Sciences Proceeding*, 11(1), 54–54. [https://doi.org/10.35609/gcbssproceeding.2020.11\(54\)](https://doi.org/10.35609/gcbssproceeding.2020.11(54))
- Kholifah, N., Djumali, D., & Hartono, S. (2020). Mengukur Financial Distress Dengan Metode Grover, Altman Z-Score, Springate Dan Zmijewski Pada Pt Solusi Bangun Indonesia Tbk. *Jurnal Ilmiah Edunomika*, 4(02), 496–508. <https://doi.org/10.29040/jie.v4i02.1214>
- Kim, C. F., & Zhang, L. (2016). Corporate Political Connections and Tax Aggressiveness. *Contemporary Accounting Research*, 33(1), 78–114. <https://doi.org/10.1111/1911-3846.12150>
- Laeladevi, A., Amah, N., & Ubaidillah, M. (2021). Pengaruh Intensitas Modal, Ukuran Perusahaan, Dan Profitabilitas Terhadap Penghindaran Pajak Dimoderasi Oleh Koneksi Politik. *Seminar Inovasi Manajemen Bisnis Dan Akuntansi 3*.
- Lidwina, A. (2021). Pajak dari Sektor Tambang Turun 43% pada 2020. Retrieved October 25, 2022, from [databoks.katadata.co.id](http://databoks.katadata.co.id) website: <https://databoks.katadata.co.id/datapublish/2021/03/03/pajak-dari-sektor-tambang-turun-43-pada-2020>
- Marcelinda, S. O., Paramu, H., & Puspitasari, N. (2014). Analisis Akurasi Prediksi Kebangkrutan Model Altman Z-Score pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. *E-Journal Ekonomi Bisnis Dan Akuntansi*, 1(1), 1–3.

- Mardiatmoko, G. (2020). Pentingnya Uji Asumsi Klasik Pada Analisis Regresi Linier Berganda. *BAREKENG: Jurnal Ilmu Matematika Dan Terapan*, 14(3), 333–342. <https://doi.org/10.30598/barekengvol14iss3pp333-342>
- Marsahala, Y. T., Ariefiara, D., & Lastiningsih, N. (2020). Commissioner's competency effect of profitability, capital intensity, and tax avoidance. *Journal of Contemporary Accounting*, 2(3), 129–140. <https://doi.org/10.20885/jca.vol2.iss3.art2>
- Marwa, T., & Wahyudi, T. (2018). The Effect of Transfer Pricing, Capital Intensity and Financial Distress on Tax Avoidance with Firm Size as ModeratingMaulana, M., Marwa, T., & Wahyudi, T. (2018). The Effect of Transfer Pricing, Capital Intensity and Financial Distress on Tax Avoidance w. *Modern Economics*, 11(1), 122–128.
- Masrurroch, L. R., Nurlaela, S., & Fajri, R. N. (2021). Pengaruh profitabilitas , komisaris independen , leverage , ukuran perusahaan dan intensitas modal terhadap tax avoidance. *Inovasi*, 17(1), 82–93.
- Monika, C. M., & Noviari, N. (2021). The Effects of Financial Distress, Capital Intensity, and Audit Quality on Tax Avoidance. *American Journal of Humanities and Social Sciences Research (AJHSSR)*, 5(6), 282–287.
- Munawaro, M. A., & Ramdany, R. (2020). Peran Csr, Ukuran Perusahaan, Karakter Eksekutif Dan Koneksi Politik Terhadap Potensi Tax Avoidance. *Jurnal Akuntansi*, 8(2), 109–121. <https://doi.org/10.37932/ja.v8i2.70>
- Nadhifah, M., & Arif, A. (2020). Transfer Pricing, Thin Capitalization, Financial Distress, Earning Management, dan Capital Intensity Terhadap Tax Avoidance Dimoderasi oleh Sales Growth. *Jurnal Magister Akuntansi Trisakti*, 7(2), 145–170. <https://doi.org/10.25105/jmat.v7i2.7731>
- Noor, I. N., & Sari, D. (2021). Pengaruh Intensitas Modal, Thin Capitalization Dan Kepemilikan Keluarga Terhadap Tax Avoidance (Pada Perusahaan Manufaktur Yang Terdaftar Di Bei Tahun 2013-2017). *Jurnal Bisnis, Ekonomi Dan Sains*, 01(1), 31–38.
- Nugrahanti, Y. W. (2021). Do Political Connection and Corporate Governance Mechanism Increase Corporate Social Responsibility Disclosure? *International Journal of Applied Business Research*, 3(2), 28–46. <https://doi.org/10.35313/ijabr.v3i2.147>
- Nugroho, W. C., Tinggi, S., Ekonomi, I., Surabaya, I., Pricing, T., Intensity, C., & Audit, K. (2022). *Peran Kualitas Audit pada Pengaruh Transfer Pricing dan Capital Intensity terhadap Tax Avoidance 1*. 1578–1590.
- Nuramalia, D., Ariefiara, D., & Lastiningsih, N. (2021). Menilik Penghindaran Pajak Di Perusahaan Pertambangan. *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*, 7(2), 201–214. <https://doi.org/10.34204/jiafe.v7i2.3697>

- Panjalusman, P. A., Nugraha, E., & Setiawan, A. (2018). Pengaruh Transfer Pricing Terhadap Penghindaran Pajak. *Jurnal Pendidikan Akuntansi & Keuangan*, 6(2), 105. <https://doi.org/10.17509/jpak.v6i2.15916>
- Platt, H., & Platt, M. (2008). Financial Distress Comparison Across Three Global Regions. *Journal of Risk and Financial Management*, 1(1), 129–162. <https://doi.org/10.3390/jrfm1010129>
- Pribadi, M. T. (2018). Pengaruh Struktur Aset, Ukuran Perusahaan, Likuiditas Dan Profitabilitas Terhadap Nilai Perusahaan Dagang Besar Yang Terdaftar di Perusahaan Bursa Efek Indonesia. *Progress Conference*, 1(1), 372–385. <https://doi.org/10.24912/jpa.v2i3.9568>
- Purwanti, S. M., & Sugiyarti, L. (2017). Pengaruh Intensitas Aset Tetap, Pertumbuhan Penjualan dan Koneksi Politik Terhadap Tax Avoidance. *Jurnal Riset Akuntansi & Keuangan*, 5(3), 1625–1641.
- Putra, P. dwi, Syah, D. husrizal, & Sriwedari, S. (2018). Tax Avoidance: Evidence of As a proof of Agency Theory and Tax Planning. *International Journal of Research & Review*, 5(9), 52–60.
- 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>
- Putri, C. A. (2021). Ngakalin Pajak, Sri Mulyani: Banyak Perusahaan Ngaku Rugi! Retrieved September 2, 2022, from CNBC Indonesia website: <https://www.cnbcindonesia.com/news/20210628145339-4-256506/ngakalin-pajak-sri-mulyani-banyak-perusahaan-ngaku-rugi>
- Putri, R. T., Ulum, I., & Prasetyo, A. (2019). Company Risk, Size, Fiscal Loss Compensation, and Tax Avoidance: Evidence from Indonesian Islamic Companies. *Journal of Innovation in Business and Economics*, 2(02), 87. <https://doi.org/10.22219/jibe.v2i02.7323>
- Rahmadi, T. I., & Sarpingah, S. (2022). *PENGARUH RETURN ON ASSET, DEBT TO ASSET RATIO, DAN KONEKSI POLITIK TERHADAP AGRESIVITAS PAJAK*. 2(2), 93–113.
- Rama, A. (2015). Analisis Determinan Pengungkapan Islamic Social Reporting: Studi Kasus Bank Umum Syariah di Indonesia. *EQUILIBRIUM: Jurnal Ekonomi Syariah*, 2(1), 95–115. <https://doi.org/10.21043/equilibrium.v2i1.714>
- Rauf, F., Voinea, C. L., Hashmi, H. B. A., & Fratostiteanu, C. (2020). Moderating effect of political embeddedness on the relationship between resources base and quality of CSR disclosure in China. *Sustainability (Switzerland)*, 12(8). <https://doi.org/10.3390/SU12083323>
- Ricky, P. P., Suzan, L., & Kurnia. (2019). Pengaruh Profitabilitas Dan Ukuran

- Perusahaan Terhadap Tax Avoidance. *E-Proceeding of Management*, 6(2), 3500–3507.
- Riyanti, S. D. (2020). Analisis Rasio Keuangan Terhadap Kondisi Financial Distress Pada Perusahaan Manufaktur. *Jurnal READ (Research of Empowerment and Development)*, 1(2), 56–65.
- Sadjiarto, A., Hartanto, S., Natalia, & Octaviana, S. (2020). nalysis of the Effect of Business Strategy and Financial Distress on Tax Avoidance. *Journal of Economics and Business*, 3(1). <https://doi.org/10.31014/aior.1992.03.01.193>
- Salehi, M., Tarighi, H., & Shahri, T. A. (2020). The effect of auditor characteristics on tax avoidance of Iranian companies. *Journal of Asian Business and Economic Studies*, 27(2), 119–134. <https://doi.org/10.1108/jabes-11-2018-0100>
- Salwah, S., & Herianti, E. (2019). Pengaruh Aktivitas Thin Capitalization Terhadap Penghindaran Pajak. *JRB-Jurnal Riset Bisnis*, 3(1), 30–36. <https://doi.org/10.35592/jrb.v3i1.978>
- Saragih, A. H., Raya, M. N., & Hendrawan, A. (2021). The Moderating Role of Firm Size on the Association between Managerial Ability and Tax Avoidance. *Jurnal ASET (Akuntansi Riset)*, 13(1), 39–49. <https://doi.org/10.17509/jaset.v13i1.30783>
- Selistiaweni, S., Ariefiara, D., & Samin. (2020). Pengaruh Kepemilikan Keluarga, Financial Distress Dan Thin Capitalization Terhadap Penghindaran Pajak. *Business Management, Economic, and Accounting National Seminar*, 1(1), 1059–1076.
- Shinta, A. D., & Satyawan, M. D. (2021). Vol 8, No 3, Mei 2020 AKUNESA: Jurnal Akuntansi Unesa. *AKUNESA: Jurnal Akuntansi Unesa*, 9(3). Retrieved from <https://journal.unesa.ac.id/index.php/akunesa/index/>
- Sinaga, R., & Malau, H. (2021). Pengaruh Capital Intensity dan Inventory Intensity Terhadap Penghindaran Pajak. *Jurnal Ilmiah Mahasiswa Manajemen, Bisnis Dan Akuntansi (JIMMBA)*, 3(2), 311–322. <https://doi.org/10.32639/jimmba.v3i2.811>
- Susilowati, A., Dewi, R. R., & Wijayanti, A. (2020). Faktor-Faktor yang Mempengaruhi Tax Avoidance. *Jurnal Ilmiah Universitas Batanghari Jambi*, 20(1), 131. <https://doi.org/10.33087/jiubj.v20i1.808>
- Suwiknyo, E. (2021). Mayoritas Perusahaan Tambang Belum Transparan Soal Pajak. Retrieved October 25, 2022, from [Bisnis.com website: https://ekonomi.bisnis.com/read/20210802/259/1424816/mayoritas-perusahaan-tambang-belum-transparan-soal-pajak](https://ekonomi.bisnis.com/read/20210802/259/1424816/mayoritas-perusahaan-tambang-belum-transparan-soal-pajak)
- Swandewi, N. P., & Noviari, N. (2020). Pengaruh Financial Distress dan Konservatisme Akuntansi pada Tax Avoidance. *E-Jurnal Akuntansi*, 30(7),

1670. <https://doi.org/10.24843/eja.2020.v30.i07.p05>

- Swingly, C., & Sukartha, I. M. (2015). Pengaruh Karakter Eksekutif, Komite Audit, Ukuran Perusahaan, Leverage, dan Sales Growth pada Tax Avoidance. *E-Jurnal Akuntansi Universitas Udayana*, 1, 47–62.
- Thalita, A. A., Hariadi, B., & Rusydi, M. K. (2022). The effect of earnings management on tax avoidance with political connections as a moderating variable. *International Journal of Research in Business and Social Science (2147- 4478)*, 11(5), 344–353. <https://doi.org/10.20525/ijrbs.v11i5.1864>
- Tilehnouei, M. H., Esfahani, S. T., & Soltanipanah, S. (2018). Investigating the Effect of Financial Distress on Tax Avoidance during the Global Financial Crisis in Companies Listed on Tehran Stock Exchange. *International Journal of Finance and Managerial Accounting*, 3(9), 41–51. Retrieved from <https://www.researchgate.net/publication/327366938>
- Undang-Undang Nomor 7 Tahun 2021 Tentang Harmonisasi Peraturan Perpajakan. (2021). 1–6.
- Undang-Undang Republik Indonesia Nomor 20 Tahun. (2008). *Undang-Undang Republik Indonesia Nomor 20 Tahun 2008*. (1).
- Valensia, K., & Khairani, S. (2019). PENGARUH PROFITABILITAS, FINANCIAL DISTRESS, DEWAN KOMISARIS INDEPENDEN DAN KOMITE AUDIT TERHADAP NILAI PERUSAHAAN DIMEDIASI OLEH TAX AVOIDANCE (Studi Empiris Pada Perusahaan Sektor Industri Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Periode 2. *Jurnal Akuntansi*, 9(1), 47–62.
- Waluyo, T. M., Basri, Y. M., & Rusli, R. (2015). *Pengaruh Return on Asset , Leverage , Ukuran Perusahaan , Kompensasi Rugi Fiskal dan Kepemilikan Institusi Terhadap Penghindaran Pajak*. 1–25.
- Wardani, D. K., & Nurhayati, N. (2019). Pengaruh Self Assesment System, E-Commerce dan Keterbukaan Akses Informasi Rekening Bank terhadap Niat Melakukan Penghindaran Pajak. *Jurnal Akuntansi Pajak Dewantara*, 3(1), 38–48. <https://doi.org/10.29230/ad.v3i1.3340>
- Wicaksono, A. P. N. (2017). Koneksi Politik dan Agresivitas Pajak: Fenomena di Indonesia. *Akuntabilitas*, 10(1). <https://doi.org/10.15408/akt.v10i1.5833>
- Wijaya, E., & Octafilia, Y. (2018). DETERMINAN NILAI PERUSAHAAN MANUFAKTUR: MODEL PENGUJIAN DENGAN CHOW-TEST DAN HAUSMAN-TEST DETERMINANT. *Journal of Economic, Business and Accounting (COSTING)*, 2(1), 57–69.
- Wulandari, L. A., & Mahpudin, E. (2020). PENGARUH PROFITABILITAS DAN UKURAN PERUSAHAAN TERHADAP PENGHINDARAN PAJAK (Studi Empiris pada perusahaan Manufaktur Sub Sektor Otomotif yang terdaftar di

Bursa Efek Indonesia Periode 2012 – 2017). *Co-Management*, 3(1), 390–401.

**Achmad Sofian, 2023**

***KONEKSI POLITIK MEMODERASI PENGARUH FINANCIAL DISTRESS DAN INTENSITAS  
MODAL TERHADAP PENGHINDARAN PAJAK***

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, S1 Akuntansi

[[www.upnvj.ac.id](http://www.upnvj.ac.id) – [www.library.upnvj.ac.id](http://www.library.upnvj.ac.id) – [www.repository.upnvj.ac.id](http://www.repository.upnvj.ac.id)]