

DAFTAR PUSTAKA

- Abdani, Fadlil., dan Sya'bania, Fitri Annisa. 2020. Political Connection and Tax Avoidance on sharia stocks; good for business? *Al-Amwal: Jurnal Ekonomi dan Perbankan Syariah* (2020) Vol 12 (2): 157-166
- Adhikari, Ajay., Derashid, Chek, Zhang, Hao. 2006. "Public policy, political connections, and effective rate: Longitudinal evidence from Malaysia". *Journal of Accounting and Public Policy* 25(5):574-595
- Ajili, Hana; dan Hichem Khelif (2020). Political Connection, joint audit and Tax Avoidance: evidence from Islamic Banking industry. *Journal of Financial Crime* Vol. 27 No. 1, 2020 pp. 155-171.
- Allingham, M., and A. Sandmo. 1972. "Income tax evasion: A theoretical analysis". *Journal of Public Economics*, Vol. 1, pp: 323–338.
- Amara, I., and Khelif, H. 2020. A Review of the Influence of Political Connections on Management's Decision in non-US Settings. *Journal of Financial Reporting and Accounting*, 18(4), 687–705
- Aminah, Chairina, dan Yohana Yustika Sari. 2018. The Influence of Company Size, Fixed Asset Intensity, Leverage, Profitability, and Political Connection to Tax Avoidance. *AFEBI Accounting Review (AAR)* Vol.02 No.02, December 2017
- Barney, J.B. and Clark, D.N. 2007. *Resource-Based Theory Creating and Sustaining Competitive Advantages*. Oxford University Press, Oxford, 327
- Barney, Jay B., 2001. Is The Resource-Based "View" A Usefull Perspective for Strategic Management Research? Yes. *The Academy of Management Review*, Vol. 26 No. 1, p:41–56
- Barney, Jay. 1991. Firm Resources & Sustained Competitive Advantage. *Journal of Management*, Vol. 17 No. 1 , p:99-120
- Baron, R. M., and D. A. Kenny. 1986. "The Moderator-Mediator Variable Distinction in Social Psychological Research: Conceptual, Strategic, and Statistical Considerations". *Journal of Personality and Social Psychology*, Vol. 51, No. 6, pp: 1173-1182.
- Bertrand, Marianne. Francis Kramarz, Antoinette Schoar, and David Thesmar. 2018. The Cost of Political Connections. *Review of Finance*, 2018, 849–876 doi: 10.1093/rof/rfy008
- Bauweraerts, Jonathan., Vandernoot, Julien., & Buchet, Antoine. 2019. Family Firm Heterogeneity and Tax Aggressiveness A Mixed Gamble Approach. *Canadian Journal of Administrative Sciences*. Volume 37, Issue 2 June 2020, pages 149-163. DOI: 10.1002/CJAS.1528
- Blouin, Jennifer L. 2014. Defining and measuring tax planning aggressiveness. *National tax journal*. - Chicago, Ill.: Univ. of Chicago Press Vol. 67.2014, 4, p. 875-899

- Boubakria, Narjes; Sadok El Ghoulb; Walid Saffarc. 2013. Cash holdings of politically connected firms. *Journal of Multinational Financial Management*. 23 (2013) 338–355
- Brown, K. B. 2012. "A Comparative Look at Regulation of Corporate Tax Avoidance". Pada *A Comparative Look at Regulation of Corporate Tax Avoidance*, diedit oleh K. B. Brown. New York: Springer.
- Brown, J., K. Drake, and L. Wellman. 2015. The benefits of a relational approach to corporate political activity: Evidence from political contributions to tax policy makers. *Journal of the American Taxation Association* 37 (1): 69–102.
- Bussolo, Maurizio., Francesca de Nicola, Ugo Panizza, and Richard Varghese. 2022. "Politically connected firms and privileged access to credit: Evidence from Central and Eastern Europe". *European Journal of Political Economy* 71(2):102073
- Butje, Stella dan Elisa Tjondro. 2014. Pengaruh Karakter Eksekutif dan Koneksi Politik Terhadap Tax Avoidance. *Tax and Accounting Review*. Vol 4, No. 2.
- Chakroun, Raida. and Azza Khemir. 2020. The Effect of Political Connection on Tax Evasion: Post-Revolutionary Evidence from Tunisian Firms. *Asian Journal of Empirical Research*. Volume 10, Issue 4 (2020): 111-126
- Chang, M., Huang, D., Ting, C. and Chang, H. 2019. Gender, Political Connection, and Tax Avoidance in China. *Theoretical Economics Letters*, 2019, 9, 2839-2863
- Chen, K.-P., and C. Y. C. Chu. 2005. "Internal Control vs External Manipulation: A Model of Corporate Income Tax Evasion". *Journal of Economics*, Vol. 36, No. Spring, pp: 151-164.
- Chen, S., Chen, X. and Cheng, Q. 2010. "Are Family Firms More Tax Aggressive than Non-Family Firms?" *Journal of Financial Economics*, 95, 41-61
- Chen, Xiodan. 2018. Corporate Social Responsibility Disclosure, Political Connection and Tax Aggressiveness: Evidence from China's Capital Markets. *Open Journal of Business and Management*, 6, 151-164. doi: 10.4236/ojbm.2018.61010
- Chen, Carl R., Li, Y., Luo, D., & Zhang, T. 2017. Helping hands or grabbing hands? An analysis of political connections and firm value. *Journal of Banking and Finance*, 80, 71–89.
- Crocker, K. J., and J. Slemrod. 2005. "Corporate tax evasion with agency costs". *Journal of Public Economics*, Vol. 89, No. 9-10, pp: 1593-1610.
- Dabner, J. 2000. "The Spin of a coin - in search of a workable GAAR". *Journal of Australian Taxation* 3 (3), 232-252.
- Darussalam, J. Hutagaol, dan D. Septriadi. 2010. *Konsep dan Aplikasi Perpajakan Internasional*. Jakarta: Danny Darussalam Tax Center.
- Darussalam, dan D. Septriadi. 2008. *Konsep dan Aplikasi Cross-Border Transfer Pricing Untuk Tujuan Perpajakan*. Jakarta: Danny Darussalam Tax Center.

- Darussalam, D. Septriadi, dan B. B. Kristiaji. 2013. *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional*. Jakarta: Danny Darussalam Tax Center.
- Dechow, Patricia M.; Sloan, Richard G. and Sweeney. Amy P. 1995. Detecting Earning Management. *The Accounting Review*, Vol 70 No. 2 April 1995 pp 193-225.
- Deegan, C. 2007. *Financial Accounting Theory*. 2nd ed. Australia: McGrawHill Australia Pty Limited.
- Desai, Mihir A. 2003. "The Divergence Between Book Income and Tax Income". *Tax Policy and the Economy*, Vol. 17, pp: 169-208.
- . 2007. "Taxation and Corporate Governance: An Economic Approach" <http://dx.doi.org/10.2139/ssrn.983563>.
- . 2009a. "Corporate Tax Avoidance and Firm Value". *The Review of Economic and Statistic*, Vol. 91, No. 13, pp: 537-546.
- Faccio, M. (2006). Politically connected firms. *The American Economic Review* 96(1): 369-386
- Ferdiawan, Yopi., Amri Frimansyah. 2017. "Pengaruh Political Connection, Foreign Activity, dan, Real Earnings Management terhadap Tax Avoidance" *Jurnal Riset Akuntansi dan Keuangan*, 5 (3), 2017, hlm: 93-116.
- Fisman, Raymond. 2001. "Estimating the Value of Political Connections." *American Economic Review*, 91: 1095-1102.
- Frank, M. M., L. J. Lynch, and S. O. Rego. 2009. "Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting". *The Accounting Review*, Vol. 84, No. 2, pp: 467-496.
- Frischmann, P., T. Shevlin, and R. Wilson. 2008. "Economic consequences of increasing the conformity in accounting for uncertain tax benefits". *Journal of Accounting and Economics*, 46 (2-3): 261–278.
- Ghozali, Imam. 2018. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Penerbit Universitas Diponegoro, 2018. Semarang.
- Goldman, E., J. Rocholl, and J. So. 2009. Do politically connected boards affect firm value? *Review of Financial Studies*, 22 (6): 2331–2360
- Graham, J. R., and A. L. Tucker. 2006. "Tax shelters and corporate debt policy". *Journal of Financial Economics*, Vol. 81 (3): 563-594.
- Gujarati, Damodar N. and Porter, Dawn C. 2008. *Basic Econometrics 5th Edition* McGraw-Hill Education, New York, NY, 10020
- Gunadi. 2007. *Pajak Internasional. Edisi Revisi*. Jakarta: Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia.
- Gupta, S., and K. Newberry. 1997. "Determinants of the Variability in Corporate Effective Tax Rates: Evidence from Longitudinal Study". *Journal of Accounting and Public Policy*, Vol. 16, Issue 1, pp: 1-34.

- Hanlon, M., and S. Heitzman. 2010. "A review of tax research". *Journal of Accounting and Economics*, Vol. 50, No. 2-3, pp: 127-178.
- Hanlon, M., and J. Slemrod. 2009. "What does tax aggressiveness signal? Evidence from stock price reactions to news about tax shelter involvement". *Journal of Public Economics*, Vol. 93, No. 1-2, pp: 126-141.
- Harnanto. 2003. *Akuntansi Perpajakan*. Yogyakarta: BPF.
- Hidayati, Widya dan Vera Diyanty. 2018. Pengaruh moderasi koneksi politik terhadap kepemilikan keluarga dan agresivitas pajak. *Jurnal Akuntansi dan Auditing Indonesia* 22(1) Juni 2018
- Hu, Yiming. and Mingxia Xu. 2019. China's anti-corruption campaign, political connections and private firms' debt financing. *China Finance Review International* Vol. 9 No. 4, 2019 pp. 521-55
- Imanuella, Kurnia dan Theresia Woro Damayanti. 2022. Analisa Tingkat Political Connection terhadap Tax Avoidance Persuahaan Manufacktur. *Jurnal PETAVol.* 7 No.1, Hal 38-60.
- Indarto, Bambang Ahmad. dan Wahyu Widarjo. 2021. Political Connections and Tax Avoidance in Indonesia. *European Journal of Business and Management Research*. Vol 6 | Issue 5 | October 2021. p 276-282
- Iswari, P., Sudaryono, E. A., & Widarjo, W. (2019). Political connection and tax aggressiveness: A study on the state-owned enterprises registered in Indonesia stock exchange. *Journal of International Studies*, 12(1), 79-92. doi:10.14254/2071-8330.2019/21-1/5
- Jensen, M. C., and W. H. Meckling. 1976. "Theory of the firm:managerial behavior, agency costs and ownership structure". *Journal of Financial Economics*, Vol. 3, No. 4, pp: 305-360.
- Jensen, M. C. 1986. " Agency Costs of Free Cash Flow, Corporate Finance, and Takeovers". *American Economic Review*, May 1986, Vol. 76, No. 2, pp. 323-329.
- Khurana, Inder K. and William J. Moser, 2009. "Institutional Ownership and Tax Aggressiveness" AAA 2010 Financial Accounting and Reporting Section (FARS)Paper. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1464106
- Khelif, Hichem and Ines Amara. 2019. Political connections, corruption and tax evasion: a cross-country investigation. *Journal of Financial Crime*, <https://doi.org/10.1108/JFC-01-2018-0004>
- Khelil, Imen; Khelif, Hichem; Amara, Ines. 2022. Political connections, political corruption and auditing: a literature review. Volume 29, Number 1, 2022, pp. 159-170(12). DOI 10.1108/JFC-12-2020-0257
- Kieso, Donald E., Jerry J. Weygandt, Terry D. Warfield. 2020. *Intermediate Accounting IFRS 4th Edition*
- Kim, C., and L. Zhang. 2016. Corporate political connections and tax aggressiveness. *Contemporary Accounting Research* 33 (1): 78–114.

- Leuz, Christian and Felix Oberholzer Gee. 2006. Political relationships, global financing, and corporate transparency: Evidence from Indonesia. *Journal of Financial Economics*. Vol. 81, Issue 2, August 2006, Pages 411-439
- Li, Chen; Wang, Yaping; Wu, Liansheng and Xiao, Jason Zezhong. 2013. Political connections and tax-induced earnings management: evidence from China. *The European Journal of Finance*. doi.org/10.1080/1351847X.2012.753465
- Li, J and Zhao, L. 2015. The Costs of Socializing with Government Officials: a New Measure of Corporate Political Connections. *China Journal of Accounting Research*. 8 (1): 25-39.
- Lin, Kenny Z., Mills, Lillian F., Zhang, Fang, and Li Yongbo. 2017. Do Political Connection Weaken Tax Enforcement Effectiveness? doi: 10.1111/1911-3846.12360
- Lin, Woon Leong. 2020. Giving too much and paying too little? The effect of CSR on corporate lobbying efficacy: Evidence of tax aggressiveness. *Corporate Social Responsibility Environ Management*. 2020;1-17. DOI: 10.1002/csr.2098
- Lisowsky, P. 2010. "Seeking Shelter: Empirically Modeling Tax Shelters Using Financial Statement Information". *The Accounting Review*, Vol. 85, No. 5, pp: 1693-1720.
- Mahoney, Joseph T., and Pandian, J. Rajendran. 1992. The Resource-Based View within the Conversation of Strategic Management. *Strategic Management Journal*, 13(5), 363-380
- Manzon, G. B., and G. A. Plesko. 2001. "The Relation Between Financial and Tax Reporting Measures of Income" http://papers.ssrn.com/abstract_id=264112.
- Martinez, Antonio Lopo; Hettore Sias Telles, Viviane Chiachio. 2020. Corporate electoral donations and tax aggressiveness.. *RAUSP Management Journal* Vol. 55 No. 3, 2020 pp. 325-338. DOI 10.1108/RAUSP-01-2019-0012
- Mawardi, Imron. 2018. "Orang Kaya dan Ketimpangan". <https://news.unair.ac.id/2018/12/30/orang-kaya-dan-ketimpangan/>
- Mills, L. F., and K. J. Newberry. 2001. "The Influence of tax and nontax costs on book-tax reporting differences: Public and private firms". *Journal of the American Taxation Association*, Vol. 23, No. 1 Spring, pp: 1-19.
- Minnick, Kristina. and Tracy Noga. 2017. The influence of firm and industry political spending on tax management among S&P 500 firms. *Journal of Corporate Finance* Vol. 44, June 2017, Pages 233-254.
- Mobarak, A. Mushfiq. and Denni Purbasari. 2005. "Political Trade Protection in Developing Countries: Firm Level Evidence from Indonesia" https://papers.ssrn.com/sol3/papers.cfm?abstract_id=770949.
- Park, SeHyun. 2022. Liquid Asset Sheltering or Cost of Capital The Effect of Political Corruption on Corporate Cash Holding. *International Review of Financial Analysis*. Volume 82, July 2022, 102146

- Penman, S. H. 2009. *Financial Statement Analysis and Security Valuation*. Singapore: Mc Graw Hill.
- Penno, Mark C., 2021. A Theory of the Tax Avoidance (Tax Planning) Continuum (August 21, 2020). Available at SSRN: <https://ssrn.com/abstract=2876746> or <http://dx.doi.org/10.2139/ssrn.2876746>
- Phillips, J., M. Pincus, and S. O. Rego. 2003. "Earnings Management: New Evidence Based on Deferred Tax Expense". *The Accounting Review*, Vol. 78, No. 2, pp: 491-521.
- Phillips, J. D. 2003. "Corporate Tax-Planning Effectiveness The Role of Compensation-Based Incentives". *The Accounting Review*, Vol. 78, No. 3, pp: 847-874.
- Platikanova, Petya. 2017. Investor-legislators: Tax holiday for politically connected firms. *The British Accounting Review* xxx (2017):1-19.
- Pranoto, Bayu A., dan Ari Kuncoro Widagdo. 2016. Pengaruh Koneksi Politik dan Corporate Governance Terhadap Tax Aggressiveness. Seminar Nasional dan The 3rd Call For Syariah Paper 2016; Hal 472-786.
- Pratama, Versiandika Yudha. 2022. Political Connection, Tax Avoidance, and Firm Value during Kabinet Kerja Reign: The Case in Jakarta Islamic Index. *Jurnal Ilmiah Ekonomi Islam*, 8(02), 2022, 1311-1317
- Prebble, Benedict C. 2011. "Should Tax Avoidance be Criminalised? Tax Avoidance and Criminal Law Theory" Dissertation. University of Otago.
- Prebble, R. 2005. "Does Croatia need a General Anti-Avoidance rule? Recommended Changes to Croatia's current Legeslative Frame work". *Financial Theory and Practice*, Vol. 29, No. 3, pp: 211-227.
- Prebble, R. and John Prebble. 2012. "Does the use of General Anti-Avoidance Rules to Combat Tax Avoidance Breach Principles of the Rule of Law: A Comparative Study" *Saint Louis University Law Journal*. Vol. 55, No. 1 Fall 2010. Available at: <https://scholarship.law.slu.edu/lj/vol55/iss1/8>
- Ramly, Siti Haerani, Yohanis Rura, Syarifuddin Rasyid. 2020. Pengukuran Koneksi Politik dalam Penelitian Akuntansi Pasar Modal. *Tangible Journal*, Volume 5 No. 1, Juni 2020
- Rego, S. 2003. "Tax Avoidance Activities of U.S. Multinational Corporations". *Contemporary Accounting Research*, Vol. 20, No. 5, pp: 805–833. Availabe at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=427600
- Republik Indonesia. 2003. "Surat Direktur Jendral Pajak No. 5-14/Pj.7/2003 Tentang Program Optimalisasi Penerimaan Pajak".
- . 2007a. "Undang-Undang Nomor 28 Tahun 2007 Perubahan Ketiga atas Undang-Undang Nomor 6 Tahun 1983 Tentang Ketentuan Umum dan Tata Cara Perpajakan".
- . 2007b. "Undang-Undang Nomor 40 Tahun 2007 Tentang Perseroan Terbatas".

- . 2008. "Undang-Undang Nomor 36 Tahun 2008 Tentang Perubahan keempat Unang-Undang No. 7 Tahun 1983 tentang Pajak Penghasilan".
- . 2021. "Ringkasan APBN 2000-2021" Updated date: Juli 27, 2021 Direktorat P-ABN Kementerian Keuangan RI. Diakses: Oktober 2021.
- Resti Yulistia M, Arie Frinola Minovia, Andison, Popi Fauziati. 2020. Ownership Structure, Political Connection and Tax Avoidance. *International Journal of Innovation, Creativity and Change*. Volume 11, Issue 12, 2020. Hal. 497-512
- Richter, B., K. Samphantharak, and J. Timmons. 2009. Lobbying and taxes. *American Journal of Political Science*, Vol. 53 (4) pp: 893–909
- Sekaran, Uma and Roger Bougie. 2016. "Research Methods for Business: A Skill Building Aproach" 7th edition, New York-USA: John Wiley and Sons, Inc
- Sani, A. A., Abdul Latif, R., and Al-Dhamari, R. A. 2020. CEO discretion, political connection and real earnings management in Nigeria. *Management Research Review*, Vol. 43 No. 8, p.909-929
- Satiti, Abidah Dwi Rahmi; Mohammad Syafik, Wahyu Widarjo. 2021. Political Connection and Tax Aggresiveness: The Role of Gender Diversity as A Moderating Variable. *Media Riset Akuntansi, Auditing & Informas*, Vol. 21 No. 2 September 2021 : 273-292.
- Slemrod, J. 2004. "The Economics of Corporate Tax Selfishness". *National Tax Journal*, Vol. 57, No. 4 December, pp: 877-899.
- Suandy, E. 2011. *Perencanaan Pajak*. Jakarta: Salemba Empat.
- Su, Zhong-qin and Hung-Gay Fung. 2013. "Political Connections and Firm Performance in Chinese Companies". *Pacific Economic Review*, Vol.18, Issue 3 pp. 283–317
- Sudaryono, Eko Arief; Rahmawati, Djuminah, Wartono and Wahyu Widarjo. 2020. Relationship of political connection and tax aggressiveness: empirical evidence from Indonesia. *International journal Economic Policy in Emerging Economies*, Vol. 12, No. 5, 2019; page 453-465
- Supriyatini, R. dan Nelly Nur Apandi. 2019. Political Connection: Sebuah Pertimbangan dalam Penentuan Tingkat Bunga. *Journal IMAGE | Volume 8, Number 2, November 2019*, page 87-96
- Tang, Tanya Y. H. 2020. An Investigation of Tax-Related Corporate Political Activity in China: Evidence from Consumption Bribery. *Journal of Accounting, Auditing & Finance* –27. DOI: 10.1177/0148558X20965698
- Tang, Tanya Y. H. 2020. A review of tax avoidance in China. *China Journal of Accounting Research* 13 (2020):327–338
- Tee, Chwee Ming; Wong, Wai Yan, and Hooy, Chee Wooi. 2022. Government power and the value of political connections: Evidence from Covid-19 economic lockdowns. *Finance Research Letters* 47 (2022) 10270. Doi.org/10.1016/j.frl.2022.102706.
- Trinugroho, Irwan. 2017. A Recent Literature Review on Corporate Political Connection. *Jurnal Dinamika Manajemen*, Vol. 8, No. 2, 2017, 269-278.

- Tsai, Li-Chuan; Zhang, Ruhui; Zhao, Cuifang. 2018. Political connections, network centrality and firm innovation. *Finance Research Letters* (2018), doi: 10.1016/j.frl.2018.04.016
- Tsai, Pi-Han; Liu, Yongzheng; Liu, Xin. 2021. Collusion, Political Connection, and Tax Avoidance in China. *Kyklos*. 2021;1–25. DOI: 10.1111/kykl.12265
- Wahab, Effiezal Aswadi Abdul., Akmalia Mohamad Ariff, Marziana Madah Marzuki, Zuraidah, and Moh. Sanusi. 2017. Political Connection, corporate governance, and tax aggressiveness in Malaysia. *Asian Review of Accounting*, <https://doi.org/10.1108/ARA-05-2016-0053>
- Wang, C., Wilson, R. J., Zhang, S., and Zou, H. 2021. Political costs and corporate tax avoidance Evidence from sin firms. *Journal of Accounting and Public Policy*. doi:10.1016/j.jaccpubpol.2021.106861
- Wang, Fangjun; Xu, Shuole; Sun, Junqin, and Cullinan, Charles P. 2019. Corporate Tax Avoidance: A Literature Review and Research Agenda. *Journal of Economic Surveys* (2019) Vol. 0, No. 0, pp. 1–19.
- Watts, R. L., and J. L. Zimmerman. 1978. "Towards a Positive Theory of the Determination of Accounting Standards". *The Accounting Review*, Vol. LIII, No. 1, p:112-134.
- Watts, R. L., and J. L. Zimmerman. 1986. *Positive Accounting Theory*. New Jersey: Prentice Hall, Englewood Cliffs.
- . 1990. "Positive Accounting Theory: A Ten Year Perspective". *The Accounting Review*, Vol. 65, No. 1, p: 131-156.
- Wilson, R. J. 2009. "An Examination of Corporate Tax Shelter Participants". *The Accounting Review*, Vol. 84, No. 3, p: 969-999.
- Wicaksono, Agung Prasetyo Nugroho. 2017. Koneksi Politik dan Aggresivitas Pajak: Fenomena di Indonesia. *Akuntabilitas: Jurnal Ilmu Akuntansi* olume 10 (1), April 2017: Page 167 - 180
- Wu, Wenfeng; Wu, Chongfeng; Zhoua, Chunyang, and Wu, Jun. 2012. Political connections, tax benefits and firm performance: Evidence from China. *Journal Accounting Public Policy* 31 (2012):277–300.
- Wu, Huiying; Li, Sihai; Ying, Sammy Xiaoyan, and Chen, Xuan. 2018. Politically connected CEOs, firm performance, and CEO pay. *Journal of Business Research* 91 (2018) 169–180
- Xynas, L. 2011. "Tax Planning, Avoidance and Evasion in Australia 1970-2010: The Regulatory Responses and Taxpayer Compliance". *Revenue Law Journal*, Vol. 20, Issue 1, 2011 January 01, 2011 AEST'
- Yusoff, W. S., Salleh, M. F. M., Ahmad, A., & Idris, F. 2015. Estimating the Value of Political Connection to Malaysia's Richest Tycoon Companies. *The Journal of Developing Areas*, 49(5), 87–100.
- Zang, A. Y. 2012. "Evidence on the Trade-Off between Real Activities Manipulation and Accrual-Based Earnings Management". *The Accounting Review*, Vol. 87, No. 2, pp: 675-703.

Zhang, H., Li, L., Zhou, D and Zhou, P. 2014. Political Connections, Government Subsidies and Firm Financial Performance: Evidence from Renewable Energy Manufacturing in China. *Renewable Energy*. 63 (3): 330-336.