

- c. Bagi perusahaan yang memiliki hutang, disarankan untuk tidak melakukan manipulasi pada saat melaporkan laporan keuangannya sehingga penerimaan negara dibidang pajak dapat dimaksimalkan.

## 2. Bagi Pemerintah

Diharapkan Pemerintah memperkuat pengawasan dalam perpajakan agar tidak terdapat lagi praktik-praktik agresivitas pajak yang ilegal.

## 3. Bagi Peneliti Selanjutnya

- a. Diharapkan dapat memaksimalkan setiap divisi manajemen yang ada agar kinerja perusahaan menjadi lebih baik dan dilirik oleh para investor dan calon investor.

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