

DAFTAR PUSTAKA

- Coronando Luis, Cheung Patrick, and Kyte Justin, 2010. *An Overview of arms length approaches to thin capitalization*, International Transfer Pricing Journal Volume 17 no 4.
- Darussalam, 2008. *Konsep dan Aplikasi Cross-Border Transfer Pricing untuk Tujuan Perpajakan*, Danny Darussalam Tax Center, Jakarta.
- Dewiwardhana, 2010. *Lika-Liku Transfer Pricing, Mengendus Penghindaran Pajak Melalui Manipulasi Transfer Pricing (Bag.I Teori)*, Kompas 1 April 2010, Jakarta.
- Dyrenge Scott, Hanlon Michelle, Maydew Edward, 2010. *The Effects of Executives on Corporate Tax Avoidance*. The Accounting Review Vol.85, No. 4 2010 pp.1163 – 1189. American Accounting Association.
- Eiteman, Stonehill, Moffet, 2004. *Multinational Business Finance*, Tenth Edition, Pearson, Singapore.
- Ernest and Young, 2008. *Global Transfer Pricing Survey 2007-2008 : Precision Under Pressure*.
- Ernest and Young, 2009. *2009 Global Transfer Pricing Survey : Tax Authority Insights : Perspectives, Interpretations and Regulatory Chances*.
- Eun, Resnick, 2007. *International Financial Management*, Fourth Edition, Mc Graw Hill, Singapore.
- Fraser Lyn dan Ormiston Aileen, 2010. *Understanding Financial Statements*, Ninth Edition, Pearson, New Jersey.
- Garrison, Norren, Brewer, 2008. *Managerial Accounting*, Twelfth Edition, Mc Graw Hill, Singapura.
- Garrison, Norren, 2003. *Managerial Accounting*, Tenth Edition, Mc Graw Hill, Singapura.

- Gujarati, 2003. *Basic econometrics Fourth Edition*. McGraw Hill, New York.
- Hansen, Mowen, 2005. *Management Accounting*, Seventh Edition, Thompson, China.
- Hubert Haemakers, 2004. *Introduction to Transfer Pricing*, IBFD, Netherlands.
- Jonhson and Kirsch, 1991. *International Transfer Pricing and Decision Making in United States Multinationals*, International Journal of Management.
- Keputusan Dirjen Pajak Nomor KEP-01/PJ.7/1993 Tentang Pedoman Pemeriksaan Pajak Terhadap Wajib Pajak yang Mempunyai Hubungan Istimewa KMK-650/KMK.04/1994.
- Larking, 2010. *International Tax Glossary*, Edisi Revisi ke 5 hal 403, IBFD, Netherlands.
- Li, 2006. *Transfer Pricing Audits in Australia, China and New Zealand : A Developed Vs. Developing Countries Perspective*, International Tax Journal, CCH.
- Lo, Wong, Firth, 2010. *Tax, Financial Reporting, and Tunneling Incentives for Income Shifting : an Empirical Analysis of the Transfer Pricing Behavior of Chinese –Listed Companies*, American Accounting Association, New York.
- Lo, Wong, Firth, 2010. *Can Corporate Governance Deter Management from Manipulating Earnings? Evidence from Related-Party Sales Transaction in China*, Journal of Corporate Finance, New York.
- Lutz Stefan and Kleinfeldt Daniel, 2010. *Risk as Determinant of Income and Cross-border Pricing of Multi-national Enterprises*, Economics Discussion Paper Series EDP 1018.
- Manurung, Saragih, 2005. *Ekonometrika : Teori dan Aplikasi*, Elex Media Komputindo, Jakarta.
- Mansury, 1996. *Pajak Penghasilan Lanjutan*, Jakarta: Indonesia-Hill co.
- Mardiasmo, 2008. *Perpajakan Edisi Revisi*, Penerbit Andi, Yogyakarta.

- Miyamoto Akio, Suzuki Hiroyuki 2001. *Country Specific Issue : Japan, In International Transfer pricing*, PricewaterhouseCoopers, London.
- Monica Boss, 2003. *International Transfer Pricing : The Valuation of Intangible Assets*, Kluwer Law International, Hal 5.
- OECD, 2009. *Transfer Pricing Aspects of Business Restructurings :Discussion Draft For Public Comment*.
- OECD, 2008. *Articles of The Model Convention With Respect to Taxes on Income and On Capital*.
- OECD, 1999. *Transfer Pricing Guidelines For Multinational Enterprises and Tax Administrations*.
- Oyelere and Emmanuel, 1998. *International Transfer Pricing and Income Shifting : Evidence from the UK*, The European Accounting Review 1998, 7:4, 623-635.
- Pasca Sarjana UIEU, 2007. *Pedoman Penyusunan Tesis*, Universitas Esa Unggul, Jakarta.
- Peraturan Direktur Jenderal Pajak Nomor PER-43/PJ/2010 Tentang Penerapan Prinsip Kewajaran dan Kelaziman Usaha Dalam Transaksi Antara Wajib Pajak dengan Pihak yang Mempunyai Hubungan Istimewa.
- Popat Karishma, Mane Vaishali, 2007. “*Indian Transfer pricing and Royalty Payments*”, Tax Notes International.
- Pugel, 2004. *International Economics*, Twelfth Edition, Mc Graw Hill, Singapura.
- Robinson John , Sikes Stephanie , Weaver Connie , 2010. *Performance Measurement of Corporate Tax Departments*, Dalam The Accounting Review Vol.85, No. 3 2010 pp.1035-1064. American Accounting Association.
- Ross, Weserfield, Jaffe, Jordan, 2008. *Modern Financial Management*, Eighth Edition, Mc Graw Hill, Singapura.
- Santoso Wahyu, 2008. *Analisis Risiko Ketidapatuhan Wajib Pajak*

sebagai Dasar Peningkatan Kepatuhan Wajib Pajak (Penelitian terhadap Wajib Pajak Badan di Indonesia). Jurnal Keuangan Publik Vol. 5, No. 1.

SE-96/PJ/2009

Surat Edaran Direktorat Jendral Pajak Nomor SE-04/PJ.7/1993 Tentang Petunjuk Penanganan Kasus-Kasus Transfer Pricing (Seri TP-1)

Sekaran Uma, 2003 .*Research Methods For Business 4 Th Edition*. John Wiley & Sons, New York.

Sianipar, 2009. *Pokok-Pokok Ketentuan Perpajakan Indonesia Tentang : Konsep Kepatuhan Pajak dalam Transaksi Afiliasi*, Diklat Transfer Pricing Tingkat Pengantar Tahun 2009, Direktorat Jendral Pajak, Jakarta.

Suparmoko, 2000. *Manajemen Keuangan Negara dalam teori dan praktek*, BPFE, Yogyakarta.

Stice & Stice, 2010. *Intermediate Accounting*, Seventeenth Edition, South Western Cengage Learning, China.

Tarjo, Hartono, 2003. *Analisa Free Case Flow dan Kepemilikan Terhadap Kebijakan Hutang Pada Perusahaan Publik di Indonesia*. Simposium Nasional Akuntansi VI.

Undang-Undang Nomor 36 Tahun 2008 tentang perubahan keempat atas Undang-Undang Nomor 7 Tahun 1983 Tentang Pajak Penghasilan.

Undang – Undang Nomor 42 Tahun 2009 Tentang Pajak Pertambahan Nilai.

UNTACD “*World Investment Report 2004*”.

Williams, Haka, Bettner, Meigs, 2001. *Financial & Managerial Accounting : The Basis for Business Decisions*, Twelfth Edition, Mc Graw Hill, Singapura.

Wild, 2005. *Financial Accounting : Information for decisions*, Third Edition, Mc Graw Hill, Singapura.