

DAFTAR REFERENSI

- Arianandini, P. W., & Ramantha, I. W. (2018). Pengaruh Profitabilitas, Leverage, dan Kepemilikan Institusional pada Tax Avoidance. *E-Jurnal Akuntansi Universitas Udayana*, 22(3), 2088–2116. <https://doi.org/https://doi.org/10.24843/EJA.2018.v22.i03.p17>
- Baldenius, T. (2006). Discussion of “Divisional performance measurement and transfer pricing for intangible assets.” *Review of Accounting Studies*, 11(2–3), 367–376. <https://doi.org/10.1007/s11142-006-9000-5>
- Barford, V., & Holt, G. (2013). Google, Amazon, Starbucks: The rise of ‘tax shaming.’ *BBC News Magazine* 21.
- Brigham, F., & Houston, J. (2001). *Dasar-Dasar Manajemen Keuangan* (8th ed.). Jakarta: Salemba Empat.
- Chaizi, N. (2014). Reformasi Administrasi Publik: Teori dan Praktik. In *Jakarta: Grafindo*.
- Cledy, H., & Amin, M. N. (2020). Pengaruh Pajak, Ukuran Perusahaan, Profitabilitas, dan Leverage terhadap Keputusan Perusahaan Untuk Melakukan Transfer Pricing. *Jurnal Akuntansi Trisakti*, 7(2), 247–264. <https://doi.org/http://dx.doi.org/10.25105/jat.v7i2.7454>
- Darussalam, Septiadi, D., & Kristiaji, B. B. (2013). Transfer Pricing Ide, Strategi, Dan Panduan Praktis Dalam Perspektif Pajak Internasional. In *DDTC*.
- Dischinger, M., & Riedel, N. (2011). Corporate taxes and the location of intangible assets within multinational firms. *Journal of Public Economics*, 95(7–8). <https://doi.org/10.1016/j.jpubeco.2010.12.002>
- Dudar, O., Spengel, C., & Voget, J. (2015). The Impact of Taxes on Bilateral Royalty Flows. *ZEW-Centre for European Economic Research Discussion Paper*, (15-52). <https://doi.org/10.2139/ssrn.2641756>
- Dyreng, S. D., Hanlon, M., Maydew, E. L., & Thornock, J. R. (2017). Changes in Corporate Effective Tax Rates Over the Past 25 Years. *Journal of Financial Economics*, 124(3), 441–463. <https://doi.org/10.1016/j.jfineco.2017.04.001>
- Fama, E. F. (1980). Agency Problems and the Theory of the Firm. *Journal of Political Economy*, 88(2), 288–307. <https://doi.org/10.1086/260866>
- Firmansyah, A., & Yunidar, A. (2020). Financial Derivatives, Financial Leverage, Intangible Assets, and Transfer Pricing Aggressiveness: Evidence from Indonesian Companies. *Jurnal Dinamika Akuntansi Dan Bisnis*, 7(1), 1–14. <https://doi.org/10.24815/jdab.v7i1.15334>
- Gravelle, J. G. (2010). Tax havens: International tax avoidance and evasion. *Collingdale: DIANE Publishing*, LXII(4).
- Grubert, H., Goodspeed, T., & Swenson, D. L. (1993). Explaining the low taxable income of foreign-controlled companies in the United States. In *Studies in international taxation* (pp. 237–276). In *University of Chicago Press*.
- Grubert, Harry, & Mutti, J. (1991). Taxes, Tariffs and Transfer Pricing in Multinational Corporate Decision Making. *The Review of Economics and Statistics*, 73(2), 285–293. <https://doi.org/10.2307/2109519>

- Hanlon, M., & Heitzman, S. (2010). A review of tax research. In *Journal of Accounting and Economics* (Vol. 50, Issues 2–3). <https://doi.org/10.1016/j.jacceco.2010.09.002>
- Hery. (2017). *Kajian Riset Akuntansi*. Jakarta: PT Grasindo.
- Horngren, C. T., Stratton, W. O., & Sundem, G. L. (1996). *Introduction to Management Accounting*. New Jersey: Prentice Hall International Inc.
- Huizinga, H., & Laeven, L. (2008). International profit shifting within multinationals: A multi-country perspective. *Journal of Public Economics*, 92(5–6). <https://doi.org/10.1016/j.jpubecon.2007.11.002>
- Indriaswari, Y. N., & Aprillia, R. (2017). The influence of tax, tunneling incentive, and bonus mechanisms on transfer pricing decision in manufacturing companies. *The Indonesian Accounting Review*, 7(1), 69–78. <https://doi.org/10.14414/tiar.v7i1.957>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Finance Economic*, 3, 305–360. <https://doi.org/10.1177/0018726718812602>
- Kasmir. (2008). *Analisis Laporan Keuangan*. Jakarta: Raja Grafindo Persada.
- Khotimah, S. K. (2018). Pengaruh Beban Pajak, Tunneling Incentive, dan Ukuran Perusahaan terhadap Keputusan Perusahaan dalam Melakukan Transfer Pricing (Studi Empiris pada Perusahaan Multinasional yang Listing di Bursa Efek Indonesia tahun 2013-2017). *Jurnal Ekobis Dewantara*, 1(12), 125–138. <https://jurnalfe.ustjogja.ac.id/index.php/ekobis/article/view/787>
- Kiswanto, N., & Purwaningsih, A. (2015). Pengaruh Pajak, Kepemilikan Asing, dan Ukuran Perusahaan terhadap Transfer Pricing pada Perusahaan Manufaktur di Bei Tahun 2010-2013. *Jurnal Ekonomi Akuntansi Universitas Atma Jaya*, 1–15.
- Kusuma, H., & Wijaya, B. (2017). Drivers of the Intensity of Transfer Pricing: An Indonesian Evidence. In *Proceedings of the Faculty of Commerce Conference, Cairo University*.
- Kusumasari, R. D., Fadilah, S., & Sukarmanto, E. (2018). Pengaruh Pajak , Kepemilikan Asing dan Ukuran Perusahaan terhadap Transfer Pricing (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2012-2016). *Prosiding Akuntansi*, 4(2), 766–774.
- McConnell, J. J., & Servaes, H. (1995). Equity ownership and the two faces of debt. *Journal of Financial Economics*, 39(1), 131–157. [https://doi.org/10.1016/0304-405X\(95\)00824-X](https://doi.org/10.1016/0304-405X(95)00824-X)
- Menchaoui, I., Rossignol, J., & Omri, M. A. (2017). Fiscal management practices and their impact on corporate groups' Fiscal performance. *Revista Internacional Administracion & Finanzas*, 9(1), 73–86.
- Merle, R., Al-Gamrh, B., & Ahsan, T. (2019). Tax havens and transfer pricing intensity: Evidence from the French CAC-40 listed firms. *Cogent Business and Management*, 6(1), 1–13. <https://doi.org/10.1080/23311975.2019.1647918>
- Modigliani, F., & Miller, M. H. (1958). The cost of capital, corporation finance and the theory of investment. *The American Economic Review*, 48(3), 261–297.
- OECD. (2010). *OECD transfer pricing guidelines for multinational enterprises and tax administrations*. Paris.

- Putri, V. R., & Putra, B. I. (2017). Pengaruh Leverage, Profitability, Ukuran Perusahaan Dan Proporsi Kepemilikan Institusional Terhadap Tax Avoidance. *Jurnal Ekonomi Manajemen Sumber Daya*, 19(1), 1. <https://doi.org/10.23917/dayasaing.v19i1.5100>
- Refgia, T., Ratnawati, V., & Rusli. (2017). Pengaruh Pajak, Mekanisme Bonus, Ukuran Perusahaan, Kepemilikan Asing, Dan Tunneling Incentive Terhadap Transfer Pricing. *JOM Fekon*, 4(1), 1960–1970.
- Rego, S. O. (2003). Tax-avoidance activities of US multinational corporations. *Contemporary Accounting Research*, 20(4), 805–833. <https://doi.org/10.1506/VANN-B7UB-GMFA-9E6W>
- Richardson, G., & Lanis, R. (2007). Determinants of the variability in corporate effective tax rates and tax reform: Evidence from Australia. *Journal of Accounting and Public Policy*, 26(6). <https://doi.org/10.1016/j.jacccpubpol.2007.10.003>
- Richardson, G., Taylor, G., & Lanis, R. (2013). Determinants of transfer pricing aggressiveness: Empirical evidence from Australian firms. *Journal of Contemporary Accounting and Economics*, 9(2). <https://doi.org/10.1016/j.jcae.2013.06.002>
- Richardson, Hanlon, D., & Nethercott, L. J. (1998). Thin Capitalization Rules: An Anglo-American Comparison. *International Tax Journal*, 24(2), 36–66.
- Scott, W. R. (2000). Financial Accounting Theory 3rd edition. *Toronto: Prentice Hall*.
- Sulistyowati, & Kananto, R. (2019). The Influences of Tax, Bonus Mechanism, Leverage and Company Size Through Company Decision on Transfer Pricing. *Business and Management Research*, 73(Aicar 2018), 207–212. <https://doi.org/10.2991/aicar-18.2019.45>
- Suprianto, D., & Pratiwi, R. (2017). Pengaruh Beban Pajak, Kepemilikan Asing, Dan Ukuran Perusahaan Terhadap Transfer Pricing. *Jurnal Akuntansi STIE Multi Data Palembang*.
- Supriyanti, S., & Hidayati, N. (2008). Pengaruh Pengetahuan Pajak dan Persepsi Wajib Pajak Terhadap Kepatuhan Wajib Pajak. *Akuntansi Dan Teknologi Informasi*, 7(1). <https://doi.org/10.24123/jati.v7i1.1932>
- Taylor, G., Richardson, G., & Lanis, R. (2015). Multinationality, tax havens, intangible assets, and transfer pricing aggressiveness: An empirical analysis. *Journal of International Accounting Research*, 14(1). <https://doi.org/10.2308/jiar-51019>
- Yuniasih, N. W., Rasmini, N. K., & Wirakusuma, M. G. (2012). Pengaruh Pajak dan Tunneling Incentive Pada Keputusan Transfer Pricing Perusahaan Manufaktur yang listing di Bursa Efek Indonesia. *Simposium Nasional Akuntansi*, 15.