

DAFTAR PUSTAKA

- Akhadya, D. P., & Ariefiara, D. (2018). Pengaruh pajak, exchange rate, dan kepemilikan asing terhadap keputusan perusahaan melakukan *transfer pricing*. *Jurnal Akuntansi Akunesa*, 6(3), 1–20.
- Andawiyah, A., Subeki, A., & Hakiki, A. (2019). Pengaruh *Thin capitalization* Terhadap Penghindaran Pajak Perusahaan Index Saham Syariah Indonesia. *Akuntabilitas*, 13(1), 49–68. <https://doi.org/10.29259/ja.v13i1.9342>
- Bandiyono, A., & Murwaningsari, E. (2019). Effect of Intra Group Transaction, *Thin capitalization* and Executive Characters on Tax Avoidation with Multinationality as a Moderation. *Journal of Accounting, Business and Finance Research*, 7(2), 82–97. <https://doi.org/10.20448/2002.72.82.97>
- Booth, P., & Schulz, A. K.-D. (2004). The impact of an ethical environment on managers' project evaluation judgments under agency problem conditions. *Accounting, Organizations and Society*, 29(5), 473–488. [https://doi.org/https://doi.org/10.1016/S0361-3682\(03\)00012-6](https://doi.org/https://doi.org/10.1016/S0361-3682(03)00012-6)
- Damayanti, H. H., & Prastiwi, D. (2017). Peran OECD dalam Meminimalisasi Upaya Tax Agresiveness Pada Perusahaan Multinationaly. *Jurnal Akuntansi Multiparadigma (JAMAL)*, 8(1), 1–227.
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. *The Academy of Management Review*, 14(1), 57–74. <https://doi.org/10.2307/258191>
- Erlina. (2011). *Metodologi Penelitian*. Medan: USU Press
- Falbo, T. D., & Firmansyah, A. (2018). *Thin capitalization, Transfer pricing Aggresiveness, Penghindaran Pajak*. *Indonesian Journal of Accounting and Governance*, 2(1), 1–28. <https://doi.org/10.36766/ijag.v2i1.6>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (Issue Badan Penerbit Universitas Diponegoro).

- 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>
- Irawan, F., Kinanti, A., & Suhendra, M. (2020). The Impact of *Transfer pricing* and Earning Management on Tax Avoidance. *Talent Development & Excellence*, 12(September), 3203–3216. <http://search.ebscohost.com/login.aspx?direct=true&db=s3h&AN=144289767&lang=ja&site=ehost-live>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/https://doi.org/10.1016/0304-405X(76)90026-X)
- 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>
- McGuire, S. T., Wang, D., & Wilson, R. J. (2012). Dual Class Ownership and Tax Avoidance. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1761994>
- 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. <https://doi.org/10.25105/jmat.v7i2.7731>
- Olivia, I., & Dwimulyani, S. (2019). Pengaruh *Thin capitalization* dan Profitabilitas Terhadap Penghindaran Pajak dengan Kepemilikan Institusional sebagai Variabel Moderasi. *Prosiding Seminar Nasional Pakar Ke 2: Sosial Dan Humaniora*, 1–10.
- Pohan, C. A. (2018). *Pedoman Lengkap Pajak Internasional: Konsep, Strategi, dan Penerapan*. Jakarta:Gramedia Pustaka Utama.
- Refgia, T. (2017). Pengaruh Pajak, Mekanisme Bonus, Ukuran Perusahaan, Kepemilikan Asing, Dan Tunneling Incentive Terhadap *Transfer pricing*.

JOM Fekon, 4(1), 543–555.

- Reinganum, J. F., & Wilde, L. L. (1985). Income tax compliance in a principal-agent framework. *Journal of Public Economics*, 26(1), 1–18.
[https://doi.org/https://doi.org/10.1016/0047-2727\(85\)90035-0](https://doi.org/https://doi.org/10.1016/0047-2727(85)90035-0)
- Sekaran, U., & Bougie, R. (2016). *Research Methods For Business: A Skill Building Approach*. New York:Wiley.
- Sianipar, N. K., Yahya, I., & Sadalia, I. (2020). The Determinants of Tax Avoidance with Firm Size as Moderating Variable at Multinational Companies. *International Journal of Research and Review*, 7(July), 237–242.
- Šodan, S. (2012). Book-Tax Differences and Companies' Financial Characteristics: The Case of Croatia. *The Business Review Cambridge*, 19, 265–271.
- Suandy, E. (2016). *Perencanaan pajak* 6th ed. Jakarta:Salemba Empat.
- Sugiyarti, S. M., & Purwanti, L. (2017). Pengaruh Intensitas Aset Tetap, Pertumbuhan Penjualan Dan Koneksi Politik Terhadap Tax Avoidance (Studi Kasus Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2012–2016). *Jurnal Riset Akuntansi Dan Keuangan*, 5(3), 1625–1642.
<https://doi.org/10.17509/jrak.v5i3.9225>
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung:Alfabeta
- Suntari, M., & Mulyani, S. D. (2020). Pengaruh *Transfer pricing* dan *Thin capitalization* Terhadap Tax Aggressiveness dimoderasi oleh Ukuran Perusahaan. *Prosiding Seminar Nasional Pakar*, 2–7.
- Tahar, A., & Rachman, A. K. (2014). Pengaruh Faktor Internal dan Faktor Eksternal Terhadap Kepatuhan Wajib Pajak. *Jurnal Akuntansi Dan Investasi*, 15(1), 56–67.
- Tarigan, L. (2017). Pertanggungjawaban Pidana atas Praktik *Transfer pricing* Bidang Perpajakan di Indonesia. *USU Law Journal Surabaya*, 5(4), 85–95.

- Taylor, G., & Richardson, G. (2012). International Corporate Tax Avoidance Practices: Evidence from Australian Firms. *International Journal of Accounting*, 47(4), 469–496. <https://doi.org/10.1016/j.intacc.2012.10.004>
- Tyler, T. R. (2006). Why People Obey the Law. *Why People Obey the Law*, January 2006. <https://doi.org/10.2307/j.ctv1j66769>
- Utami, R. D., Cahyaningsih, & Kunia. (2020). The Effect of *Transfer pricing*, *Thin capitalization*, and Tax Haven Utilization Toward Tax Aggressiveness. *E-Proceeding of Management*, 7(2), 5988–5995.
- Waluyo, W., & Doktoralina, C. M. (2018). Factors affecting tax avoidance through thin capitalisation: Multinational enterprises in Indonesia. *International Journal of Management and Business Research*, 8(3), 210–216. <https://doi.org/10.2139/ssrn.3436024>
- Widiastari, P. A., & Yasa, G. W. (2018). Pengaruh Profitabilitas, Free Cash Flow, dan Ukuran Perusahaan Pada Nilai Perusahaan. *E-Jurnal Akuntansi*, 23, 957. <https://doi.org/10.24843/eja.2018.v23.i02.p06>