

## DAFTAR PUSTAKA

- Ansar, E. N. N. A., Andriyanto, W. A., & Wibawaningsih, E. J. (2021). The effect of executive share ownership, executive compensation, and independent Commissioners on tax avoidance. *Journal of Finance and Accounting*, 9(2), 28-35.
- Akhadya, D. P., & Arieftiara, D. (2018). Pengaruh Pajak, Exchange Rate, Dan Kepemilikan Asing terhadap Keputusan Perusahaan Melakukan Transfer Pricing. *Jurnal Akuntansi Akunesa*, 6(3), 1-20.KURN
- Ardiles, M., Yuliansyah, Y., & Suhendro, S. (2024). Effect of Transfer Pricing, Thin Capitalization, Deferred Tax, and Inventory Intensity on Tax Avoidance. *Journal of Multidisciplinary Academic and Practice Studies*, 2(2), 103–119. <https://doi.org/10.35912/jomaps.v2i2.2137>
- Ariska, M., Fahru, M., Kusuma, J. W., Ekonomi, F., Bisnis, D., & Bina Bangsa, U. (2020). Leverage, Ukuran Perusahaan dan Profitabilitas dan Pengaruhnya Terhadap Tax Avoidance Pada Perusahaan Sektor Pertambangan di Bursa Efek Indonesia Tahun 2014-2019. *Jurnal Revenue*, 01(01). <https://doi.org/10.46306/rev.v1i1>
- Astrina, F., Aurellita, V., & Kurniawan, M. O. (2022). The Influence of Transfer Pricing and Sales Growth on Decisions Tax Avoidance. *International Journal of Multidisciplinary Research and Analysis*, 5(11), 3188-3197.
- Awodiran, M. A. (2014). Transfer Pricing: A Tax Avoidance Tool of Multinational Corporations. Available at SSRN 2463201.
- Darma, S., Ismail, T., Zulfikar, R., & Lestari, T. (2023, September). Tax Avoidance Towards Tax Ratio After Tax Amnesty Program. In *Proceedings of the International Conference on Sustainability in Technological, Environmental, Law, Management, Social and Economic Matters, ICOSTELM 2022, 4-5 November 2022, Bandar Lampung, Indonesia*.
- Deasvery Falbo, T., Firmansyah, A., & Keuangan Negara STAN, P. (2018). Thin Capitalization, Transfer Pricing Aggresiveness, Penghindaran Pajak. In *Indonesian Journal of Accounting and Governance* (Vol. 2, Issue 1).
- Fitrifiani, F., & Oktris, L. (2023). The Effect of Profitability, Public Ownership and Fiscal Loss Compensation on Tax Avoidance Moderated by Audit Quality. *International Journal For Multidisciplinary Research*, 5(1), 1-15.
- Ghozali, I. (2018). Aplikasi Analisis Multivariete dengan Program IBM SPSS 25 (edisi 9). Semarang: Badan Penerbit Universitas Diponegoro.

Hanlon, M., & Heitzman, S. (2010). A Review of Tax Research. *Journal of Accounting and Economics*, 50(2–3), 127–178.

Hidayah, N. (2023, 11 September). Mengenal Holding Company dan Contoh Perusahaan di Indonesia. [Halaman Web]. Diakses dari Mengenal Holding Company dan Contohnya di Indonesia (mekari.com)

Iddy, Z., Amin, S. N., & Yaacob, A. S. (2022). Emerging the Equity and Fairness of Zakaat over Taxation. *Open Journal of Accounting*, 11(2), 110-125.

Irawan, F., Kinanti, A., & Suhendra, M. (2020). The Impact of Transfer Pricing and Earning Management on Tax Avoidance. *Talent Development & Excellence*, 12(3), 3203-3216.

Irawati Sianturi, & Sanulika, A. (2023). Pengaruh Transfer Pricing dan Financial Distress Terhadap Tax Avoidance dengan Leverage Sebagai Variabel Moderasi. *AKUA: Jurnal Akuntansi dan Keuangan*, 2(3), 198–205.  
<https://doi.org/10.54259/akua.v2i3.1857>

Kristiani Sianipar, N., 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 (Ijrrjournal.Com)*, 7(7), 7.

Kurniasih, T., & Sari, M. (2017). Pengaruh Kompensasi Rugi Fiskal dan Beban Pajak Tangguhan terhadap Penghindaran Pajak (Studi Empiris Pada Perusahaan Manufaktur di BEI Tahun 2009-2012). *Journal of Accounting and Economics*, 87, 198-205.

Lestari, H. T., & Ovami, D. C. (2020). Pengaruh Corporate Governance Terhadap Tax Avoidance Pada Perusahaan Asuransi di Indonesia. *Journal of Trends Economics and Accounting Research*, 1(1), 1–6. <https://journal.fkpt.org/index.php/jtear>

Marbun, A., & Ismail, M. (2023). Pengaruh kepemilikan institusional kepemilikan keluarga dan thin capitalization terhadap penghindaran pajak pada perusahaan manufaktur periode 2019-2022. *Innovative: Journal Of Social Science Research*, 3(5), 6780-6789.

Meckling, W. H., & Jensen, M. C. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), 305-360.

Munandar, T. A. (2017). Modified Agglomerative Clustering with Location Quotient for Identification of Regional Potential Sector.

Nurcahyani Putri, S., Hariyanto, E., Kusbandiyyah, A., Pandansari, T., Ekonomi dan Bisnis, F., & Muhammadiyah Purwokerto, U. (2022). The Effect of Capital Intensity, Leverage, and Institutional Ownership on Tax Avoidance with Profitability as a Moderation Variable. In Soedirman Accounting Review (SAR): Journal of Accounting and Business (Vol. 07, Issue 02).

Nurul, U, et al. (2021, Juni 28). Perusahaan Rugi Kena Pajak, Sri Mulyani: Banyak yang Menghindari Pajak. [Halaman Web]. Diakses dari [https://money.kompas.com/read/2021/06/28/134514226/perusahaan-rugi-kena-pajak-sri-mulyani-banyak-yanmenghindaripajak?lgn\\_method=google&google\\_btn=onetap](https://money.kompas.com/read/2021/06/28/134514226/perusahaan-rugi-kena-pajak-sri-mulyani-banyak-yanmenghindaripajak?lgn_method=google&google_btn=onetap)

Prayoga, A. (2019). Pengaruh Thin Capitalization, Transfer Pricing Dan Capital Intensity Terhadap Penghindaran Pajak Pada Perusahaan Manufaktur. *Journal of Business and Economics (JBE) UPI YPTK*, 4(1), 20-25.

Pratomo, D., & Salsabila, F. A. Transfer Pricing Decisions in Manufacturing Companies. *International Research Journal of Economics and Management Studies IRJEMS*, 2(3).

Rahma Sari, I., & Aji Kurniato, C. (2022). Pengaruh Profitabilitas, Debt Covenant, dan Transfer Pricing Terhadap Tax Avoidance Pada Perusahaan Sektor Energi yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2021 (Vol. 5, Issue 4).

Rahman, A., Mappadang, A., Akuntansi, M. M., Ekonomi, F., Bisnis, D., & Luhur, U. B. (2023). The Effect of Thin Capitalization, Liquidity and Profitability on Tax Avoidance with Financial Distress as Intervening Variable in Energy Sector Companies. *Jurnal Comparative: Ekonomi dan Bisnis*, 6(1), 93–116. <https://doi.org/10.31000/combis.v6i1>

Rahmawati, E. F. Y., Darmayanti, N., Dientry, A. M., & Suhardiyah, M. (2023). Tax Avoidance: Influencing Leverage, Capital Intensity, and Audit Quality?. *The Journal of Management, Digital Business, and Entrepreneurship*, 1(02), 90-101.

Ravensky, H., & Akbar, T. (2021, July). Pengaruh Beban Pajak, Mekanisme Bonus, Dan Ukuran Perusahaan Terhadap Transfer Pricing (Studi Empiris Pada Perusahaan Manufaktur Sektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2019). In Prosiding Seminar Nasional (Vol. 1, pp. 295-305).

Rini, I. G. A. I. S., Dipa, M., & Yudha, C. K. (2022). Effects of Transfer Pricing, Tax Haven, and Thin Capitalization on Tax Avoidance. *Jurnal Ekonomi & Bisnis JAGADITHA*, 9(2), 193–198. <https://doi.org/10.22225/jj.9.2.2022.193-198>

- Rustiarini, N. W., & Sudiartana, I. M. (2021). Board political connection and tax avoidance: Ownership structure as a moderating variable. *Jurnal Dinamika Akuntansi Dan Bisnis*, 8(2), 128-144.
- Sayati, A. B., Evana, E., & Dharma, F. (2023). The Effect Of Transfer Pricing, Political Connection, Leverage, And Deferred Tax On Tax Avoidance. *International Journal of Economics, Business and Innovation Research*, 2(04), 325-339.
- Setyawan, B. S. (n.d.). Pengaruh Kualitas Audit, Ukuran Perusahaan dan Profitabilitas Terhadap Tax Avoidance Pada Perusahaan Manufaktur Sub Sektor Otomotif dan Komponen di Bursa Efek Indonesia Tahun 2013-2017. <https://doi.org/10.7777/jiemar>
- Shidqi, F., Darmawan, M. I., Ramadhan, M. I., & Firmansyah, A. (2024). The Moderating Role of Independent Commissioner in Relationship between Tax Aggressiveness and Firm Value. *Educortex*, 4(2), 171-183.
- Simamora, S. J. P., & Sari, D. P. (2021). Influence of Independent Director, Female Director, and Thin Capitalization on Tax Avoidance. *Jurnal Akuntansi Aktual*, 9(2), 12-23.
- Siraj, F. A., Sudaryono, E. A., Aryani, Y. A., & Setiawan, D. (2024). Literature Review: Smart Tax Evasion Strategies in Indonesia. *International Journal of Multicultural and Multireligious Understanding*, 10(12), 562-576.
- Sugiyono, S. (2011). An Analysis of Learner Errors in Written Production Made By The Students of SMA Negeri Colomadu (Doctoral dissertation, Universitas Muhammadiyah Surakarta).
- Suandy, E. (2017). Perencanaan Pajak. Jakarta: Salemba Empat.
- Sujendra, I. M., Ratnadi, N. M. D., Sari, M. M. R., & Rasmini, N. K. (2019). The effect of corporate social responsibility disclosure, family ownership, and good corporate governance in tax avoidance. *Research Journal of Finance and Accounting*, 10(6), 44-49.
- Susilawati, E., & Tarmidi, D. (2024). The Influence of Institutional Ownership and Foreign Ownership on Tax Avoidance with Audit Quality as a Moderation Variable. *Asian Journal of Economics, Business and Accounting*, 24(5), 1-11.
- Sutanto, J., Flora, H., & Lasar, A. T. (2023). Pengaruh Transfer Pricing dan Karakteristik Perusahaan Terhadap Penghindaran Pajak (Vol. 15, Issue 2). <http://jurnalsm.id/index.php/MB>

Taylor, G., & Richardson, G. (2013). The Determinants of Thinly Capitalized Tax Avoidance Structures: Evidence from Australian Firms. *Journal of International Accounting, Auditing and Taxation*, 22(1), 12–25. <https://doi.org/10.1016/j.intaccaudtax.2013.02.005>

Taufik, M. (2021). Pengaruh Financial Distress Terhadap Tax Avoidance Pada Perusahaan Yang Terdaftar di Indeks LQ45 (Vol. 1, Issue 1). <https://journal.uib.ac.id/index.php/combines>

Theodora Gunawan, C., & Asih Surjandari, D. (2022). The Effect of Transfer Pricing, Capital Intensity, and Earnings Management on Tax Avoidance. *Journal of Economics, Finance and Accounting Studies*, <https://doi.org/10.32996/jefas>

Waluyo, K. P. A., Rahman, A. F., & Amiry, M. (2023). The Influence of Debt Covenant, Tunneling Incentive, and Bonus Program on Tax Avoidance with Transfer Pricing as the Mediating Variable. *Journal of Economics, Finance and Accounting Studies*, 5(4), 54-63.

Wicaksono, A. P. N. (2017). Koneksi Politik dan Penghindaran Pajak: Bukti Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia.