

REFERENCES

- Anisyah, F. (2018). *Pengaruh Beban Pajak, Intangible Assets, Profitabilitas, Tunneling Incentive, dan Mekanisme Bonus terhadap Transfer Pricing (Studi Empiris pada Perusahaan Manufaktur yang Listing di Bursa Efek Indonesia Periode Tahun 2014-2016)* . *E-Journal Economic and Business Riau University*, 1(1), 1-14. <file:///C:/Users/Windows/Downloads/21758-42169-1-SM.pdf>
- Ardianto, A., & Rachmawati, D. (2018). *Strategi Diversifikasi, Transfer Pricing dan Beban Pajak*. *Jurnal Keuangan dan Perbankan*, 14(2), 45-53. [file:///C:/Users/Windows/Downloads/126-314-1-SM%20\(1\).pdf](file:///C:/Users/Windows/Downloads/126-314-1-SM%20(1).pdf)
- Bell, E., Bryman, A., & Harley, B. (2019). *Business Research Methods*. New York: Oxford University Press. <https://books.google.co.id/books?id=J9J2DwAAQBAJ&pg=PA605&dq=Business+Research+Methods.+New+York:+Oxford+University+Press.&hl=jv&sa=X&ved=2ahUKEwiL8cDVqJfwAhXN9nMBHWoD5YQ6AEwAXoECAMQAg#v=onepage&q=Business%20Research%20Methods.%20New%20York%3A%20Oxford%20University%20Press.&f=false>
- Duli, N. (2019). *Metodologi Penelitian Kuantitatif: Beberapa Konsep Dasar Untuk Penulisan Skripsi & Analisis Data Dengan SPSS*. Yogyakarta: Budi Utama. <https://books.google.co.id/books?id=A6fRDwAAQBAJ&printsec=frontcover&dq=duli&hl=jv&sa=X&ved=2ahUKEwjAqti8qZfwAhVF73MBHfVpDhQQ6AEwAXoECAIQAg#v=onepage&q=duli&f=false>

Fauziah, N. F., & Saebani, A. (2018). *Pengaruh Pajak, Tunneling Incentive, dan Mekanisme Bonus terhadap Keputusan Perusahaan Melakukan Transfer Pricing*. *Jurnal Akuntansi*, 18(1), 115-128.

<http://ejournal.ukrida.ac.id/ojs/index.php/Akun/article/view/1620/1711>

Frida, C. V. (2020). *Hukum Pajak di Indonesia, Pengantar atau Dasar-Dasar Perpajakan*. Jakarta: Garudhawaca.

https://books.google.co.id/books?id=2GrDwAAQBAJ&printsec=frontcover&dq=frida+hukum+pajak+di+indonesia&hl=jv&sa=X&ved=2ahUKEwIq_IrJqpfwAhX7lEsFHUs9CrwQ6AEwAHoECAYQAg#v=onepage&q=frida%20hukum%20pajak%20di%20indonesia&f=true

Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25 Edisi 9*. Semarang: Universitas Diponegoro.

Gunawan, R. M. (2016). *GRC (Good Governance, Risk Management, and Compliance): Konsep dan Penerapannya*. Jakarta: Rajawali Pers.

https://books.google.co.id/books?id=NNgaEAAAQBAJ&pg=PR4&dq=Gunawan+GRC&hl=jv&sa=X&ved=2ahUKEwjIn7z_qpfwAhXMQ30KHWjaCKwQ6AEwAHoECAEQAg#v=onepage&q=Gunawan%20GRC&f=false

Hanief, Y. N., & Himawanto, W. (2017). *Statistik Pendidikan*. Yogyakarta: Budi Utama.

<https://books.google.co.id/books?id=jfZRDwAAQBAJ&printsec=copyright#v=onepage&q&f=false>

- Hery, S. M. (2017). *Kajian Riset Akuntansi Mengulas Berbagai Hasil Penelitian Terkini dalam Bidang Akuntansi dan Keuangan*. Jakarta: Grasindo.
https://books.google.co.id/books?id=tsRGDwAAQBAJ&pg=PA11&dq=Ukuran+perusahaan+pengertian+hery&hl=jv&sa=X&ved=2ahUKEwiWv_jaq5fwAhWCcn0KHei2Dv0Q6AEwAHoECAEQAg#v=onepage&q=Ukuran%20perusahaan%20pengertian%20hery&f=true
- Hidayat, W. W., Winarso, W., & Hendrawan, D. (2019). *Pengaruh Pajak dan Tunneling Incentive terhadap Keputusan Transfer Pricing pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2012-2017*. *E-Jurnal Akuntansi dan Manajemen*, 15(1), 49-58.
<file:///C:/Users/Windows/Downloads/542-1578-1-SM.pdf>
- Irfani, A. S. (2020). *Manajemen Keuangan dan Bisnis: Teori dan Aplikasi*. Jakarta: Gramedia Pustaka Utama.
https://books.google.co.id/books?id=qln8DwAAQBAJ&printsec=frontcover&dq=irfani+manajemen+keuangan&hl=jv&sa=X&ved=2ahUKEwiOnL_NrJfwAhWsILcAHVlcByAQ6AEwAHoECAQQAg#v=onepage&q=irfani%20manajemen%20keuangan&f=false
- Ismail, H. F. (2018). *Statistika Untuk Penelitian Pendidikan dan Ilmu-Ilmu Sosial*. Jakarta: Prenadamedia Group.
<https://books.google.co.id/books?id=D9B1DwAAQBAJ&printsec=frontcover&dq=ismail+statistika+untuk+penelitian&hl=jv&sa=X&ved=2ahUKEwj8tsDirJfwAhWSA3IKHULVAGYQ6AEwAHoECAAQAg#v=onepage&q=ismail%20statistika%20untuk%20penelitian&f=false>

Jaya, I. M. (2020). *Metode Penelitian Kuantitatif dan Kualitatif*. Yogyakarta: Anak Hebat Indonesia.

<https://books.google.co.id/books?id=yz8KEAAAQBAJ&printsec=frontcover&dq=Jaya+metode+penelitian+kuantitatif&hl=jv&sa=X&ved=2ahUKewjWyPbvrJfwAhUPXSsKHdeMC6cQ6AEwAHoECAEQAg#v=onepage&q=Jaya%20metode%20penelitian%20kuantitatif&f=false>

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://scihub.se/https://www.sciencedirect.com/science/article/pii/0304405X7690026X>

Karianton Tampubolon, Z. A. (2018). *Transfer Pricing dan Cara Membuat TP Doc*. Yogyakarta: Budi Utama.

<https://books.google.co.id/books?id=oc6XDwAAQBAJ&printsec=frontcover&dq=karianton+tampubolon&hl=jv&sa=X&ved=2ahUKEwjZlanKrZfwAhV4ILcAHdCsA5wQ6AEwAHoECAIQAg#v=onepage&q=karianton%20tampubolon&f=false>

Khotimah, K., & Nasrulloh, M. F. (2020). *Statistik Deskriptif*. Jawa Timur: LPPM Universitas.

<https://books.google.co.id/books?id=TH0jEAAAQBAJ&printsec=frontcover&dq=khotimah+dan+nasrulloh&hl=jv&sa=X&ved=2ahUKEwiZ0aDTrZfwAhWNfn0KHcZ3AnwQ6AEwAHoECAUQAg#v=onepage&q=khotimah%20dan%20nasrulloh&f=false>

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.

<http://jurnalfe.ustjogja.ac.id/index.php/ekobis/article/view/787/458>

Klassen, K. J., Lisowsky, P., & Mescall, D. (2016). Transfer Pricing: Strategies, Practices, and Tax Minimization. *The Accounting Review*, 91(1), 179-205.
<https://sci-hub.se/https://onlinelibrary.wiley.com/doi/abs/10.1111/1911-3846.12239>

Krisdianto, A., Fadah, I., & Puspitasari, N. (2019). Determinants of Transfer Pricing Decisions in Indonesian Multinational Companies. *International Journal of Innovative Science and Research Technology* Vol. 4.12 , 899-908. <https://www.ijisrt.com/assets/upload/files/IJISRT19DEC512.pdf>

Lailli. (2020, April 3). *Mengenal uji f dan uji t dalam penelitian kuantitatif*. Diambil kembali dari <https://tambahpinter.com/uji-f-uji-t/>

Melmusi, Z. (2016). *Pengaruh Pajak, Mekanisme Bonus, Kepemilikan Asing dan Ukuran Perusahaan terhadap Transfer Pricing pada Perusahaan yang Tergabung dalam Jakarta Islamic Index dan terdaftar di Bursa Efek Indonesia Periode 2012-2016*. *Jurnal Ekobistek Fakultas Ekonomi Universitas Putra Indonesia*, 5(2), 1-12.

<file:///C:/Users/Windows/Downloads/151-140-1-PB.pdf>

- Nguyen Huu Anh, N. T. (2018). Determinants of transfer pricing aggressiveness: a case of vietnam. *South East Asia Journal of Contemporary Business, Economics and Law*, 16(5), 104-112. http://seajbel.com/wp-content/uploads/2018/10/seajbel5_237.pdf
- Ondrusova, L. (2016). Management Decisions in Transfer Pricing. *Strategic Management*, 21(1), 003-007.
<https://www.smjournal.rs/index.php/home/article/view/86/63>
- Payadnya, P. A., & Jayantika, G. A. (2018). *Panduan Penelitian Eksperimen Beserta Analisis Statistik Dengan SPSS*. Yogyakarta: Budi Utama.
<https://books.google.co.id/books?id=NaCHDwAAQBAJ&printsec=frontcover&dq=payadnya+dan+jayantika&hl=jv&sa=X&ved=2ahUKEwiq8pHIr5fwAhXFAnIKHSFXCJsQ6AEwAHoECAAQA#v=onepage&q=payadnya%20dan%20jayantika&f=false>
- Pohan, C. A. (2014). *Manajemen Perpajakan, Strategi Perencanaan Pajak dan Bisnis*. Jakarta: Gramedia Pustaka Umum.
<https://books.google.co.id/books?id=ptNCDwAAQBAJ&printsec=frontcover&dq=pohan+manajemen+perpajakan&hl=jv&sa=X&ved=2ahUKEwi1i83Sr5fwAhUF7XMBHVkHAYAQ6AEwAHoECAEQAg#v=onepage&q=pohan%20manajemen%20perpajakan&f=false>
- Pohan, C. A. (2019). *Pedoman Lengkap Pajak Internasional Konsep, Strategi, dan Penerapan*. Jakarta: Gramedia Pustaka Utama.
<https://books.google.co.id/books?id=7zCyDwAAQBAJ&printsec=frontcover&dq=pohan+pajak+internasional&hl=jv&sa=X&ved=2ahUKEwin0b7>

*hr5fwAhUYT30KHdTqDR0Q6AEwAHoECAMQAg#v=onepage&q=pohan
%20pajak%20internasional&f=false*

- Pratiwi, B. (2018). *Pengaruh Pajak, Exchange Rate, Tunneling Incentive, dan Leverage terhadap Transfer Pricing (Studi Empiris pada Perusahaan Manufaktur Sektor Aneka Industri yang Terdaftar di Bursa Efek Indonesia Tahun 2012-2016)*. *Jurnal Ekobis Dewantara*, 1(2), 1-13.
<https://jurnalfe.ustjogja.ac.id/index.php/ekobis/article/view/612/389>
- Rahayu, T. T., Masitoh, E., & Wijayanti, A. (2020). *Pengaruh Beban Pajak, Exchange Rate, Tunneling Incentive, Profitabilitas dan Leverage terhadap Keputusan Transfer Pricing. E-Journal Akuntansi Universitas Islam Batik Surakarta*, 5(1) , 78-90. <file:///C:/Users/Windows/Downloads/290-612-1-PB.pdf>
- Rathke, A. A., Rezende, A. J., & Watrin, C. (2020). Classification of Transfer Pricing Systems Across Countries 1. *International Economics*, 164, 151-167.
<https://scihub.se/https://www.sciencedirect.com/science/article/abs/pii/S2110701720302614>
- Refgia, T. (2017). *Pengaruh Pajak, Mekanisme Bonus, Ukuran Perusahaan, Kepemilikan Asing, dan Tunneling Incentive terhadap Transfer Pricing (Perusahaan Sektor Industri Dasar dan Kimia yang Listing di BEI Tahun 2011-2014)*. *JOM Fekon Ekonomi Universitas Riau*, 4(1), 543-555.
<file:///C:/Users/Windows/Downloads/12339-24037-1-SM.pdf>

- Rezky, M. A., & Fachrizal. (2018). *Pengaruh Mekanisme Bonus, Ukuran Perusahaan, Leverage dan Multinationality terhadap Keputusan Transfer Pricing pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2010-2014*. *Jurnal Ilmiah Ekonomi Akuntansi*, 3(3), 401-415. <http://www.jim.unsyiah.ac.id/EKA/article/viewFile/10578/4410>
- Riadi, M. (2020, April 24). *Ukuran Perusahaan (Pengertian, Jenis, Kriteria dan Indikator)*. Diambil kembali dari KajianPustaka.com: <https://www.kajianpustaka.com/2020/04/ukuran-perusahaan-pengertian-jenis-kriteria-dan-indikator.html>
- Richardson, G., Taylor, G., & Lanis, R. (2013). Determinants of Transfer Pricing Aggressiveness: Empirical Evidence from Australia Firms. *Journal of Contemporary Accounting and Economics*, 9(2), 136-150. <https://scihub.se/https://www.sciencedirect.com/science/article/abs/pii/S1815566913000167>
- Riyanto, S., & Hatmawan, A. A. (2020). *Metode Riset Penelitian Kuantitatif Penelitian di Bidang Manajemen, Teknik, Pendidikan dan Eksperimen*. Yogyakarta: Budi Utama. <https://books.google.co.id/books?id=W2vXDwAAQBAJ&printsec=frontcover&dq=riyanto+metode+riset&hl=jv&sa=X&ved=2ahUKEwjOv-C8spfwAhXHfH0KHbtIDIMQ6AEwAHoECAAQA#v=onepage&q=riyanto%20metode%20riset&f=false>

Ronan Merle, B. A.-G. (2019). Tax Havens and Transfer Pricing Intensity: Evidence from the French CAC-40 Listed Firms. *Congent Business and Management*, 6(1), 1-12.

<https://www.tandfonline.com/doi/pdf/10.1080/23311975.2019.1647918?needAccess=true>

Santosa, S. J., & Suzan, L. (2018). *Pengaruh Pajak, Tunneling Incentive, dan Mekanisme Bonus terhadap Keputusan Transfer Pricing (Studi Kasus pada Perusahaan Sektor Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia Tahun 2013-2016)*. *Kajian Akuntansi Universitas Islam Bandung*, 19(1), 72-80. file:///C:/Users/Windows/Downloads/3496-12859-2-PB%20(3).pdf

Scott, W. (2003). Financial Accounting Theory. *Issues in Accounting Education*, 18(4).

Sulistyanto, H. S. (2018). *Manajemen Laba: Teori dan Model Empiris*. Jakarta: Grasindo.

<https://books.google.co.id/books?id=j4lZrAw1TGcC&pg=PT5&dq=sulistyanto+manajemen+laba&hl=jv&sa=X&ved=2ahUKEwic647Ls5fwAhVZAXIKHcYSDeoQ6AEwAHoECAIQAg#v=onepage&q=sulistyanto%20manajemen%20laba&f=false>

Sulistiyowati, & Kananto, R. (2019). The Influence of Tax, Bonus Mechanism, Leverage and Company Size Through Company Decision on Transfer Pricing. *Advances in Economics, Business and Management Research*, 73, 207-212. file:///C:/Users/Windows/Downloads/55913666%20(1).pdf

Supriadi, I. (2020). *Metode Riset Akuntansi*. Yogyakarta: Budi Utama.

[https://books.google.co.id/books?id=yhz-](https://books.google.co.id/books?id=yhz-DwAAQBAJ&pg=PP1&dq=supriadi+metode+riset&hl=jv&sa=X&ved=2ahUKEwi0meuFtJfwAhXO7HMBHUBmDVQQ6AEwAHoECAMQA#v=onepage&q=supriadi%20metode%20riset&f=false)

[DwAAQBAJ&pg=PP1&dq=supriadi+metode+riset&hl=jv&sa=X&ved=2](https://books.google.co.id/books?id=yhz-DwAAQBAJ&pg=PP1&dq=supriadi+metode+riset&hl=jv&sa=X&ved=2ahUKEwi0meuFtJfwAhXO7HMBHUBmDVQQ6AEwAHoECAMQA#v=onepage&q=supriadi%20metode%20riset&f=false)

[ahUKEwi0meuFtJfwAhXO7HMBHUBmDVQQ6AEwAHoECAMQA#v](https://books.google.co.id/books?id=yhz-DwAAQBAJ&pg=PP1&dq=supriadi+metode+riset&hl=jv&sa=X&ved=2ahUKEwi0meuFtJfwAhXO7HMBHUBmDVQQ6AEwAHoECAMQA#v=onepage&q=supriadi%20metode%20riset&f=false)

[=onepage&q=supriadi%20metode%20riset&f=false](https://books.google.co.id/books?id=yhz-DwAAQBAJ&pg=PP1&dq=supriadi+metode+riset&hl=jv&sa=X&ved=2ahUKEwi0meuFtJfwAhXO7HMBHUBmDVQQ6AEwAHoECAMQA#v=onepage&q=supriadi%20metode%20riset&f=false)

Viviany, S. (2018). *Pengaruh Tarif Pajak, Tunneling Incentive, Mekanisme Bonus*

dan Exchange Rate terhadap Transfer Pricing (Studi Empiris Pada

Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun

2013-2016). *E-Journal Ekonomi dan Bisnis Universitas Riau*, 1(1), 1-15.

<file:///C:/Users/Windows/Downloads/20987-40667-1-SM.pdf>

Wardani, P. K., & Kurnia. (2018). *Pengaruh Pajak, Leverage, dan Mekanisme*

Bonus terhadap Keputusan Transfer Pricing. *Jurnal Ilmu dan Riset*

Akuntansi, 7(11), 1-19.

<http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/1303/1324>

Waworuntu, S., & Hadisaputra, R. (2016). Determinants of Transfer Pricing

Aggressiveness in Indonesia. *Journal of Social Sciences and Humanities*,

24(S), 95-110.

[http://psasir.upm.edu.my/id/eprint/57799/1/JSSH%20Vol.%2024%20%28](http://psasir.upm.edu.my/id/eprint/57799/1/JSSH%20Vol.%2024%20%28S%29%20Jul.%202016%20%28View%20Full%20Journal%29.pdf#page=109)

[S%29%20Jul.%202016%20%28View%20Full%20Journal%29.pdf#page=](http://psasir.upm.edu.my/id/eprint/57799/1/JSSH%20Vol.%2024%20%28S%29%20Jul.%202016%20%28View%20Full%20Journal%29.pdf#page=109)

109

Widyatuti, M. (2017). *Analisa Kritik Laporan Keuangan*. Surabaya: Jakad Media Nusantara.

<https://books.google.co.id/books?id=0lfYDwAAQBAJ&pg=PP3&dq=WIDYATUTI+analisa+kritik+laporan+keuangan&hl=jv&sa=X&ved=2ahUKEwjP5L7ntJfwAhWJT30KHYHgDkEQ6AEwAHoECAIQAg#v=onepage&q=WIDYATUTI%20analisa%20kritik%20laporan%20keuangan&f=false>

