

DAFTAR PUSTAKA

- Aditya, K. L. S. (2015). Analysis of Transfer Pricing As A Tax Avoidance And Proposed Suggestion to Prevent Its Disadvantages. *Yuridika*, 30(1), 137–150. <https://doi.org/10.20473/ydk.v30i1.4902>
- Angela, V., & Frederica, D. (2023). The Influence of Leverage, Financial Distress, and Transfer Pricing on Tax Avoidance. *International Journal of Accounting, Management, Economics and Social Sciences*, 1(01), 28–41. <https://doi.org/10.61990/ijamesc.v1i1.4>
- Apriani, N., Putri, T. E., & Umiyati, I. (2020). The Effect of Tax Avoidance, Exchange Rate, Profitability, Leverage, Tunneling Incentive, and Intangible Assets on The Decision to Transfer Pricing (Case Study of Food and Beverage Manufacturing Sub Companies Listed on the IDX for the 2014-2018 Period). *JASS (Journal of Accounting for Sustainable Society)*, 2(02). <https://doi.org/10.35310/jass.v2i02.669>
- Banchongphanith, L. (2024). *Curbing Illicit Financial Flows from Resource-rich Developing Countries: Improving Natural Resource Governance to Finance the SDGs Lao PDR's Transfer Pricing Challenges and Lessons from ASEAN Member States*. www.r4d.ch
- Bennedsen, M., Lu, Y. C., & Mehrotra, V. (2022). A Survey of Asian Family Business Research. *Asia-Pacific Journal of Financial Studies*, 51(1), 7–43. <https://doi.org/10.1111/ajfs.12363>
- Cahyani, A. P., & Oktaviani, R. M. (2023). Pengaruh Pajak, Intangible Assets, dan Mekanisme Bonus Terhadap Keputusan Transfer Pricing. *Jurnal Riset Terapan Akuntansi*, 7(1), 123–132. <https://doi.org/https://doi.org/10.5281/zenodo.7865720>
- Damiran, S., Sereenendorj, T., Sukhee, B., Dashnyam, B., & Dulamsuren, N. (2024). Determining the Loss of Mining Sector Tax Revenue: Evidence from Mongolia. *Journal of Eastern European and Central Asian Research*, 11(2), 239–252. <https://doi.org/10.15549/jeecar.v11i2.1463>
- Direktorat Jenderal Pajak. (2013). *Peraturan Direktur Jenderal Pajak Nomor PER 22/PJ/2013 tentang Pedoman Pemeriksaan terhadap Wajib Pajak yang Mempunyai Hubungan Istimewa*.
- EY. (2023). 2023 *Family Business Index*. https://www.ey.com/en_id/insights/family-enterprise/family-business-index

- Fang, H. “Chevy,” Singh, K., Kim, T., Marler, L., & Chrisman, J. J. (2021). Family Business Research in Asia: Review and Future Directions. *Asia Pacific Journal of Management*, 39(4), 1215–1256. <https://doi.org/10.1007/s10490-021-09760-2>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Gupta, P. (2012). Transfer Pricing: Impact of Taxes and Tariffs in India. *VIKALPA*, 37(4), 29–46. <https://doi.org/10.1177/0256090920120403>
- Hera, J. H., Gafur, I., & Akter, M. (2024). Tax Avoidance Practice in Textile Company in Bangladesh and Impact of Social Media to Avoid This Problems. *European Journal of Theoretical and Applied Sciences*, 2(2), 744–753. [https://doi.org/10.59324/ejtas.2024.2\(2\).66](https://doi.org/10.59324/ejtas.2024.2(2).66)
- Herusetya, A. (2024). *Metode Penelitian Akuntansi Berbasis Kuantitatif*.
- Hikmatin, R., & Suryarini, T. (2019). Transfer Pricing of Manufacturing Companies in Indonesia. *Accounting Analysis Journal*, 8(3), 165–171. <https://doi.org/10.15294/aaj.v8i3.27706>
- IAS 28. (2017). *IAS 28 Investments in Associates and Joint Ventures*.
- IFRS. (2009). *IAS 24 Related Party Disclosures*.
- Ikatan Akuntan Indonesia. (2015). *PSAK 15 Tentang Investasi Pada Entitas Asosiasi dan Ventura Bersama*.
- International Monetary Fund. (2023). *Country Composition of WEO Groups*.
- 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/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Kalra, A., & Afzal, M. N. I. (2023). Transfer Pricing Practices in Multinational Corporations And Their Effects on Developing Countries’ Tax Revenue: A Systematic Literature Review. *International Trade, Politics and Development*, 7(3), 172–190. <https://doi.org/10.1108/itpd-04-2023-0011>
- Kementerian Keuangan Republik Indonesia. (2023). *Peraturan Menteri Keuangan Nomor 172 Tahun 2023 tentang Penerapan Prinsip Kewajaran dan Kelaziman Usaha dalam Transaksi yang Dipengaruhi Hubungan Istimewa*. www.jdih.kemenkeu.go.id

- Liza, A., Dewi, R. C., & Ramadhan, M. F. (2020). Beban Pajak, Tunneling Incentive, Exchange Rate, Ukuran Perusahaan, dan Profitabilitas terhadap Transfer Pricing Perusahaan Manufaktur. *Journal of Business and Economics (JBE) UPI YPTK*, 5(2), 8–13. <https://doi.org/10.35134/jbeupiypk.v5i2.110>
- Lo, A. W. Y., Wong, R. M. K., & Firth, M. (2010). Tax, Financial Reporting, and Tunneling Incentives for Income Shifting: An Empirical Analysis of the Transfer Pricing Behavior of Chinese-Listed Companies. *Journal of the American Taxation Association*, 32(2), 1–26. <https://doi.org/10.2308/jata.2010.32.2.1>
- Löffler, C. (2019). Divisionalization and Domestic Transfer Pricing for Tax Considerations in the Multinational Enterprise. *Management Accounting Research*, 45. <https://doi.org/10.1016/j.mar.2019.07.003>
- Mashiri, E., Dzomira, S., & Canicio, D. (2021). Transfer Pricing Auditing and Tax Forestalling by Multinational Corporations: A Game Theoretic Approach. *Cogent Business and Management*, 8(1). <https://doi.org/10.1080/23311975.2021.1907012>
- Menteri Keuangan Republik Indonesia. (2016). *Peraturan Menteri Keuangan Republik Indonesia Nomor 213/PMK.03/2016 Tentang Jenis Dokumen dan/atau Informasi Tambahan yang Wajib Disimpan oleh Wajib Pajak yang Melakukan Transaksi dengan para Pihak yang Mempunyai Hubungan Istimewa, dan Tata Cara Pengelolaannya*. www.jdih.kemenkeu.go.id
- Mineri, M. F., & Paramitha, M. (2021). Pengaruh Pajak, Tunneling Incentive, Mekanisme Bonus, dan Profitabilitas Terhadap Transfer Pricing. *Jurnal Analisa Akutansi Dan Perpajakan*, 5(1), 35–44. <https://doi.org/10.25139/jaap.v5i1.3638>
- Nguyen, H. A., Nguyen, T. H., & Doan, T. N. (2018). Determinants of Transfer Pricing Aggressiveness: A Case of Vietnam. *South East Asia Journal of Contemporary Business, Economics and Law*, 16(5), 104–112.
- Nguyen, H. N., Tham, J., Khatibi, A., & Azam, S. M. F. (2020). Conceptualizing the Effects of Transfer Pricing Law on Transfer Pricing Decision Making of FDI Enterprises in Vietnam. *International Journal of Data and Network Science*, 4(2), 187–198. <https://doi.org/10.5267/j.ijdns.2020.1.002>
- Nguyen, N. T. (2019). The Relationship between FDI Enterprise Earnings and Signs of Transfer Pricing. *Journal of Sustainable Development*, 12(4), 99–111. <https://doi.org/10.5539/jsd.v12n4p99>
- Norasingh, N., Musselli, I., & Bonanomi, E. B. (2020). *Curbing Illicit Financial Flows from Resource-rich Developing Countries: Improving Natural*

Resource Governance to Finance the SDGs The Regulation of Commodity Trade Mispricing: The Case of Lao PDR. www.r4d.ch

- Nugroho, D. W., Sunarsih, U., & Zulfiati, L. (2023). The Influence of Transfer Pricing, Leverage, Profitability, and Earnings Management on Tax Avoidance Moderated by Institutional Ownership (An Empirical Study of Manufacturing Companies). *Jurnal Pamator : Jurnal Ilmiah Universitas Trunojoyo*, 16(4), 835–848. <https://doi.org/10.21107/pamator.v16i4.23960>
- OECD. (2015). *Aligning Transfer Pricing Outcomes with Value Creation, Actions 8-10 - 2015 Final Reports*. OECD. <https://doi.org/10.1787/9789264241244-en>
- OECD. (2021). *Developing Countries and the OECD/G20 Inclusive Framework on BEPS OECD REPORT FOR THE G20 FINANCE MINISTERS AND CENTRAL BANK GOVERNORS*. www.oecd.org/termsandconditions
- OECD. (2022). *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2022* (OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations). OECD. <https://doi.org/10.1787/0e655865-en>
- OECD. (2024). *Members of the OECD/G20 Inclusive Framework on BEPS*. www.oecd.org/tax/beps/about
- Otoritas Jasa Keuangan. (2020). *Peraturan Otoritas Jasa Keuangan Republik Indonesia Nomor 42/POJK.04/2020 Tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan*.
- Rego, S. O. (2003). Tax-Avoidance Activities of U.S. Multinational Corporations. *Contemporary Accounting Research*, 20(4), 805–833. <https://doi.org/10.1506/VANN-B7UB-GMFA-9E6W>
- Saeed, M. (2023). Transfer Pricing and Profit Shifting: Evaluating the Effectiveness of OECD Guidelines in Curbing Tax Avoidance. *Journal of Economic and Business Studies*, 5(1). <https://mzjournal.com/index.php/JEBS>
- Sari, D. A. M., & Djohar, C. (2022). Pengaruh Profitabilitas, Debt Covenant, dan Mekanisme Bonus Terhadap Transfer Pricing (Studi Empiris Pada Perusahaan Sektor Barang Baku di Bursa Efek Indonesia Tahun 2016 - 2020). *Yudishtira Journal : Indonesian Journal of Finance and Strategy Inside*, 2(2), 227–243. <https://doi.org/10.53363/yud.v2i2.38>
- Sari, D., Utama, S., Fitriany, & Rahayu, N. (2020). Transfer Pricing Practices and Specific Anti-Avoidance Rules in Asian Developing Countries. *International Journal of Emerging Markets*, 16(3), 492–516. <https://doi.org/10.1108/IJOEM-10-2018-0541>

- Sebele-Mpofu, F., Mashiri, E., & Schwartz, S. C. (2021). An exposition of transfer pricing motives, strategies and their implementation in tax avoidance by MNEs in developing countries. *Cogent Business and Management*, 8(1). <https://doi.org/10.1080/23311975.2021.1944007>
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business* (7th ed.). John Wiley & Sons Ltd. www.wileypluslearningspace.com
- Sharma, K. (2022). *Impact of A Minimum Tax Rate Under the Pillar Two Solution on Small Island Developing States*. <https://hdl.handle.net/10419/270391>
- Siddique, MD. N.-E.-A., Al, A., & Ahmed, A. (2015). Congruence of Competitive Advantage and Transfer Pricing: A Study on Selected MNCs Operating in Bangladesh. *Asian Accounting and Auditing Advancement*, 5(2), 119–126. <http://ssrn.com/abstract=2726443>
- Siregar, P. J. W. S. (2022). Perbandingan Sistem Hukum Civil Law dan Common Law dalam Penerapan Yurisprudensi Ditinjau dari Politik Hukum. "Dharmasisya" *Jurnal Program Magister Hukum FHUI*, 2(2), 1027–1036. <https://scholarhub.ui.ac.id/dharmasisya/vol2/iss2/37>
- Solikhah, B., Aryani, D. D., & Widiatami, A. K. (2021). The Determinants of Manufacturing Firms' Transfer Pricing Decisions in Indonesia. *Jurnal Keuangan Dan Perbankan*, 25(1), 175–190. <https://doi.org/10.26905/jkdp.v25i1.5127>
- Subramanyam, k. R. . (2014). *Financial Statement Analysis* (11th ed.). McGraw-Hill/Irwin.
- Teles, S. L., Riedel, N., & Strohmaier, K. (2024). On the Effects of Anti-Profit Shifting Regulations: A Developing Country Perspective. *Journal of Public Economics*, 235, 1–8. <https://doi.org/10.1016/j.jpubeco.2024.105134>
- Thinh, T. Q., & An, N. T. H. (2023). The Influence of Income Tax Rate, Tunneling Incentives, and Return on Equity on Transfer Pricing Behavior of Foreign Direct Investment Enterprises in Vietnam. *Investment Management and Financial Innovations*, 20(4), 194–210. [https://doi.org/10.21511/IMFI.20\(4\).2023.17](https://doi.org/10.21511/IMFI.20(4).2023.17)
- United Nations. (2024). *World Economic Situation and Prospects 2024*.
- UU Nomor 7 Tahun 2021. (2021). *Undang-Undang Republik Indonesia Nomor 7 Tahun 2021 Tentang Harmonisasi Peraturan Perpajakan*.
- Wahyudi, D. E., T, S., & Rusydi, M. K. (2021). Determinants of Transfer Pricing Aggressiveness with the Moderation of Corporate Governance in Indonesia

and Malaysia. *Journal of Economics, Business, and Accountancy Ventura*, 24(1), 23–33. <https://doi.org/10.14414/jebav.v24i1.2536>

Wulandari, S., Oktaviani, R. M., & Hardiyanti, W. (2021). Transfer Pricing dari Perspektif Perencanaan Pajak, Tunneling Incentives, dan Aset Tidak Berwujud. *Wahana Riset Akuntansi*, 9(2), 152–162. <https://doi.org/10.24036/wra.v9i2.113208>

