

DAFTAR PUSTAKA

- Amnesty: Jurnal Riset Perpajakan. (2021). Surat Ketetapan Pajak dan Fungsi Fiskalnya.
- Bauer, T. K. (2023). Taxation and agency conflicts between firm owners and managers: A review. *usiness Research*.
- Brigham & Houston. (2022). *Fundamentals of Financial Management*.
- Chung, K. H., & Pruitt, S. W. (1994). A simple approximation of Tobin's q. *Financial Management*, 23(3), 70–74.
- Chen, Z. Z. (2023). Political cost and the choice of accounting policies. *Journal of Accounting and Public Policy*.
- Choi, W. L. (2023). Ownership structure and the choice of accounting policies: Evidence from family-owned businesse. *Review of Accounting Studies*, , 28(1), 98-121. Companies' Financial Performance? the Case of Slovakia. *E a M: Ekonomie a*
- Cordeiro, K. V. (2019). Corporate investments in tax havens: evidence from India. *Asian Business & Management*.
- Dewi, V. S., & Ekadjaja, A. (2020). Pengaruh profitabilitas, likuiditas, dan ukuran perusahaan terhadap nilai perusahaan pada perusahaan manufaktur. *Jurnal Multiparadigma Akuntansi*, 2(1), 118–126. <https://doi.org/10.24912/jpa.v3i1.11409>
- Desai, M. A., & Dharmapala, D. (2020). "Corporate Tax Avoidance and Firm Value". *The Review of Economics and Statistics*, 91(3), 537–546.
- Elbra, A. M.-G. (2023). The Big Four and corporate tax governance: From global disharmony to national regulatory incrementalism. *Global Policy*. 14(1), 72–83.
- Elexa, E., Ištók, M., & Šlampiaková, L. (2022). Do Links To Tax Havens Affect
- Faza, C. A., Taqi, M., & Mukhtar. (2024). Effect of Company Size, Tax Haven, and Foreign Ownership on Thin Capitalization Practices with ROA as a Control
- Freeman, R. E. E., & McVea, J. (2005). A Stakeholder Approach to Strategic Management. *SSRN Electronic Journal*, January 2001.
- Gunawan, B., Santoso, A., & Wijaya, H. (2024). "Pengaruh Pemanfaatan Tax Haven, Thin Capitalization, dan Struktur Kepemilikan Saham terhadap Tax Avoidance pada Perusahaan yang Terdaftar di Bursa Efek Indonesia". *Jurnal Ilmiah Akuntansi Universitas Pamulang*, 8(1), 1–15.

- Hanlon, M., Maydew, E. L., & Thornock, J. R. (2022). "Taking the Long Way Home: U.S. Tax Evasion and Offshore Investments in U.S. Equity and Debt Markets". *The Accounting Review*, 97(1), 1–29.
- Hörisch, J. F. (2020). Integrating stakeholder theory and sustainability accounting.
- Hsieh, P. C. (2024). Tax avoidance and accounting methods: Evidence from firms in different tax regimes. *Journal of International Accounting Research*, 23(4), 3558.
- Igakartika, B. M., Sukoharsono, E. G., & Rusydi, M. K. (2023). Apakah kualitas audit memperlemah multinasionalitas dan suaka pajak dengan penghindaran pajak? *Jurnal Akuntansi Multiparadigma*, 14(1), 121–137.
- Indarti, M. G. (2023). Political Connections and Tax Avoidance: Does Audit Quality Moderate the Relationship? . *Jurnal ASET (Akuntansi Riset)*.
- Jessica, J. &. (2022). PENGARUH STRUKTUR MODAL, LIKUIDITAS, UKURAN
- Kasmir. (2019). *Analisis Laporan Keuangan*. Rajawali Pers. KEUANGAN. *Jurnal Akuntansi*, 11(2), 138–148. h.
- Kim, J., Li, Y., & Zhang, L. (2021). "Corporate Tax Avoidance and Stock Price Crash Risk: Firm-level Analysis". *Journal of Financial Economics*, 101(3), 721–743.
- Kothari, e. a. (2024). Managerial Incentives and accounting choices: Evidence from bonus-based compensation. *The Accounting Review*, 99(1), 45–68.
- Kusumastuti, A. K. (2020). Metode penelitian kuantitatif. *Management*, 25(1), 60–76. <https://doi.org/10.15240/tul/001/2022-1-004>
- örisch, J. F. (2020). Integrating stakeholder theory and sustainability accounting.
- OECD. (2010). *Harmful Tax Practices: An Emerging Global Issue*. OECD: Publishing.
- Putra, A., & Santoso, B. (2022). Nilai perusahaan sebagai indikator kinerja keuangan dan prospek investasi. *Jurnal Ekonomi dan Bisnis*, 15(2), 123–135.
- Putri, I. G. A. M. A. D., & Sari, M. M. R. (2022). "Pengaruh Pemanfaatan Tax Haven, Thin Capitalization, dan Struktur Kepemilikan Saham terhadap Tax Avoidance". *E-Jurnal Akuntansi*, 32(5), 1175–1186.

- Richardson, G., Taylor, G., & Lanis, R. (2020). "The Impact of Financial Distress on Corporate Tax Avoidance Spanning the Global Financial Crisis: Evidence from Australia". *Economic Modelling*, 91, 1–15.
- Sari, N. P. L. K., & Nugroho, L. (2023). "Pengaruh Pemanfaatan Tax Haven, Thin Capitalization, dan Struktur Kepemilikan Saham terhadap Tax Avoidance pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia". *Jurnal Akuntansi dan Keuangan Indonesia*, 18(1), 49–68.
- Sugiyono. (2019). *Metode penelitian kuantitatif kualitatif dan r&d (Edisi Kedua)*. Alfabeta.
- Tax Justice Network. (2021). *Corporate Tax Haven Index 2021*.
- Temouri, Y., Budhwar, P., Jones, C., Ylönen, M., Pereira, V., & Cobham, A. (2022). Tax havens and international business: A conceptual framework of accountability avoiding foreign direct investment. *International Journal of Management Reviews*,
- Tjondro, E., Valentina, G. P., Gunawan, S. I., & Dewantoro, Y. (2022). Tax Audit Signals Contribute to the Diminishing of Tax Haven Beneficiary Firm Value. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 17(2), 272.
- Tobin, J. (1969). *The Theory of Investment*". Variable. *Review on Islamic Accounting*, 4(1). <https://doi.org/10.58968/ria.v4i1.405>
- Wahyudi, T., & Suhartono, S. (2021). "Pengaruh Pemanfaatan Tax Haven, Thin Capitalization, dan Struktur Kepemilikan Saham terhadap Tax Avoidance pada Perusahaan Sektor Consumer Non-Cyclical yang Terdaftar di Bursa Efek Indonesia". *IJMA (Indonesian Journal of Management and Accounting)*, 5(2), 528–540.
- Wardani, R., & Setyahadi, M. M. (2024). *Pengaruh Pemanfaatan Tax Haven , Thin Capitalization Dan Struktur Kepemilikan*. 5(2), 528–538.
- Yusuf, A., & Rahmawati, R. (2023). "Pengaruh Pemanfaatan Tax Haven, Thin Capitalization, dan Struktur Kepemilikan Saham terhadap Tax Avoidance pada Perusahaan Sektor Consumer Non-Cyclical yang Terdaftar di Bursa Efek Indonesia". *Jurnal Akuntansi dan Keuangan Daerah*, 15(2), 105–120.
- Zeng, T. (2021). "Tax Haven Utilization and Corporate Risk: Evidence from U.S. Multinational Firms". *Journal of International Accounting Research*, 20(2), 45–67.
- Zhang, Y. &. (2023). The Effect of Tax Audits on Corporate Tax Compliance. *Journal of Accounting and Economics*, 68(3), 245–267.
- Zimmerman, W. d. (1986). *Positive Accounting Theory*.