

## DAFTAR PUSTAKA

- Agoes, Sukrisno. 2014. Auditing Petunjuk Praktis Pemeriksaan Akuntan oleh. Akuntan Publik. Edisi ke 4. Buku 1. Jakarta: Salemba Empat
- Aharony, J., J. Wang, and H. Yuan. 2010. Tunneling as An Incentive for Earnings Management During The IPO Process in China. *Journal of Accounting and Public Policy*. Vol. 29: 1-26.
- Astuti, 2008, Analisis Putusan Pengadilan Pajak Atas Sengketa Penentuan Harga Wajar Pada Transaksi Transfer Pricing, Skripsi, diakses dari <http://journal.ui.ac.id>pada tanggal 1 Mei 2017.
- Bakti, Astera Primanto. 2002. Transfer Pricing Suatu Kajian Perpajakan. *Jurnal Perpajakan Indonesia*. hal 30.
- Barata, Atep Adya. 2011. Panduan Lengkap Pajak Penghasilan, Visimedia,. Jakarta
- Bernard, A. B., J. B. Jensen, and P. K. Schott. 2006. Transfer Pricing by US-Base Multinational Firms. Available at: [www.goole.com](http://www.goole.com) (accessed May 2017)
- Claesens, S, D. Simeon, H.P.L Larry. 2000. The Separation of Ownership and Control in East Asia. *Journal of Financial Economics*. 81-112
- Desriana, 2012, Desriana, D, 2012, Transfer Pricing, (<http://desr1ana.blogspot.com>, diunduh 6 Mei 2017)
- Hutagaol, John (2007, Perpajakan Isu-isu Kontemporer, Jakarta: Graha Ilmu
- Folsom, Ralph H. dan Michael W. Gordon, International Business Transactions, (St. Paul: West Publishing Co., 1995), hal. 876-898
- Hansen Don R, Maryanne M. Mowen, 1996, Akuntansi Manajemen, terjemahan : A. Hermawan, Penerbit Erlangga, Jakarta.
- Hanum, Hashemi. R. 2013. Pengaruh Karakteristik Corporate Governance terhadap Effective Tax Rate (ETR). Skripsi. Semarang: Fakultas Ekonomika dan Bisnis, Universitas Diponegoro
- Simamora, Henry 1999. Akuntansi Manajemen, Salemba Empat, Jakarta.
- Hansen dan Mowen, dalam Desriana, 2012, This is particulary true for multinational corporations. *Jurnal Of Economic*. 1996: 496

Horngren, Charles T., Srikant M. Datar., George Foster., 2008. Akuntansi Biaya: Penekanan Manajerial. Edisi Sebelas. (Diterjemahkan oleh: Desi Adhariani). PT Indeks. Jakarta.

Faidah, Janatun (2012) Evaluasi Tingkat Kepatuhan Wajib Pajak Badan Dalam Pelaporan SPT Tahunan Pajak Penghasilan (Pph) Pasal 25 Tahun 2009-2011 Di Kantor Pelayanan Pajak Pratama Klaten. Skripsi, Universitas Negeri Yogyakarta

Jensen, M. and W.H. Meckling. 1976. Theory of the Firm: Managerial Behavior, Agency Cost and Ownership Structure. *Journal of Financial Economics* 3. 305-360.

Jewel, I., 2012, 3 Pilar: Ekonomi, Akuntansi, Perpajakan, (<http://indahjewel.blogspot.co.id/2012/06/makalah-wajib-pajak-wp-badan.html>, diunduh 12 Mei 2017)

Julaikah & Nurul. 2014, Hampir Semua Perusahaan Asing Akali Bayar Pajak, Merdeka, diakses dari <http://m.merdeka.com> pada tanggal 3 Mei 2017

La Porta, 2002. A Cross Firm Analysis of the Impact of Corporate Governance on The East Asian Financial Crisis. *Journal of Financial Economics*. 1-31

La Porta, R., F. Lopez-de-Silanes, A. Shleifer, and R.W. Vishny. 2000. Investor Production and Corporate Governance. *Journal of Financial Economics*. 3-27.

Liansheng W,Y,W,P,G W,L. 2007. State Ownership, Tax Status, and Size Effect of Effective Tax Rate in China. *Journal of Accounting and Public Policy* Vol. 26 No. 6

Liu, Q, dan Z. Lu, 2007, Corporate governance and earnings management in the Chinese listed companies: A tunneling perspective. *Journal of Corporate Finance*. Vol 13 : 881–906

M. Zain, 2008. Manajemen Perpajakan. Jakarta: Salemba Empat

Mangoting, Yenni. 2000. Aspek Perpajakan Dalam Praktek Transfer Pricing. *Jurnal Akuntansi dan Keuangan*, Vol.2, No. 1. Universitas Kristen Petra.

Mardiasmo. 2016. Perpajakan Edisi Terbaru 2016. Yogyakarta : ANDI.

Mitton, 2000, Earning Management.

Mutaminah. 2008. Tunneling atau Value Added dalam Strategi Merger dan Akuisisi di Indonesia. *Manajemen & Bisnis*. Vol. 7, No. 1.

Price Water House Coopers, 2009: *Architect Of The Corporation's Future*. John Wiley & Son, British

Prowsen, S.. (1998). Corporate Governance, Emerging Issues and Lessons from East Asia, ><http://www.Worldbank.org>.

Sansing, R. C. 1999. Economic Foundations of Valuation Discounts. *The Journal of the American Taxation Association* 21: 28–38

Sheifer, A, and R.W. Vishny, 1997, A Survey of Corporate Governance, *Journal of Financial Economics*, 737-783.

Simon Johnson, Rafael La Porta, Florencio Lopez de Silanes, Andrei Shleifer. 2000. Tunneling. *The American Aeconomic Review*, Vol. 90, No.2, Papers and Proceedings of the One Hundred Twelfth Annual Meeting of teh American Economic Association (May, 2000), 22-27

Rahayu, Siti Kurnia. 2010. Perpajakan Indonesia: Konsep dan Aspek Formal. Yogyakarta: Graha Ilmu.

Soemarso S.R, 2010, Akuntansi : Suatu Pengantar , Cetakan Keempat, Jakarta : Salemba Empat

Swenson, L. D. 2001. Tax Reforms and Evidence of Transfer Pricing, *National Tax Journal*. Vol. IV. No. 1.

Waluyo, 2009, Akuntansi Pajak. Jakarta . Penerbit : Salemba Empat

Waluyo, 2011. Perpajakan Indonesia, Edisi 10 Buku 1. Penerbit Salemba Empat, Jakarta

Wiwattanakantang, Yupana. 2001. An Empirical Study on the Determinants of the Capital Structure of Thai Firms.Pasific Basin Finance Journal. 371-403.

Yuniasih, Wayan, Ni, Ni Ketut Rasmini dan Made Gede Wirakusuma. 2012. Pengaruh Pajak Dan Tunneling Incentive Pada Keputusan Transfer Pricing Perusahaan Manufaktur Yang Listing Di Bursa Efek Indonesia. *Jurnal Universitas Udayana*

Zhuang, J., E. David, W. David, M.A.C. Virginita. 2000. Corporate Governace and Finance in East Asia- A Study of Indonesia, Republic of Korea, Malaysia, Philippines and Thailand. *Asia Development Bank*. Manila

*Website:*

<http://www.economy.okezone.com>

<http://www.financial.bisnis.com>

<http://www.idx.co.id>

<http://www.investigasi.tempo.co>

<http://www.indonesia-investment.com>

<http://www.m.investorpialang.com>

<http://www.sahamok.com>