

DAFTAR PUSTAKA

- Abdullah, S. Y., M. Kustiawan, and I. F. A. Prawira. 2021. Apakah Transfer Pricing Mempengaruhi Pajak. *Jurnal Pendidikan Akuntansi* 9 (3).
- Abernathy, J. L., A. R. Finley, E. T. Rapley, and J. Stekelberg. 2021. External Auditor Responses to Tax Risk. *Journal of Accounting, Auditing & Finance* 36 (3):489-516.
- Adelia, C., and A. G. Asalam. 2024. Pengaruh Transfer Pricing, Leverage, dan Profitabilitas Terhadap Tax Avoidance pada Perusahaan Sub Sektor Makanan dan Minuman BEI Tahun 2018-2021. *Owner* 8 (1):652-660.
- Alfarasi, R., and D. Muid. 2022. Pengaruh Financial Distress, Konservatisme, dan Sales Growth Terhadap Tax Avoidance Perusahaan (Studi Empiris pada Perusahaan Makanan dan Minuman yang Terdaftar di BEI Periode 2017-2019). *Diponegoro Journal of Accounting* 11 (1).
- Altman, E. I. 1968. Financial Ratios, Discriminant Analysis and the Prediction of Corporate Bankruptcy. *Journal of Finance* 23 (4).
- Amidu, M., W. Coffie, and P. Acquah. 2019. Transfer Pricing, Earnings Management and Tax Avoidance of Firms in Ghana. *Journal of Financial Crime* 26 (1):235-259.
- Andalia, A. A. Nuryadin, and Swandani. 2023. Pengaruh Kompensasi Eksekutif, Sales Growth, Financial Distress, dan Kompensasi Rugi Fiskal Terhadap Tax Avoidance dengan Komisaris Independen sebagai Pemoderasi. *Jurnal Ekonomi & Manajemen* 5 (2).
- Ariff, A., W. A. W. Ismail, K. A. Kamarudin, and M. T. Suffian, Mohd. 2023. Financial Distress and Tax Avoidance: The Moderating Effect of The COVID-19 pandemic. *Asian Journal of Accounting Research* 8 (3):279-292.
- Astrina, F., V. Aurellita, and M. O. Kurniawan. 2022. The Influence of Transfer Pricing and Sales Growth on Decisions Tax Avoidance. *International Journal of Multidisciplinary Research and Analysis* 5 (11):3188-3197.
- Azizah, H., and N. L. G. Astariyani. 2020. Implikasi Kecurangan Praktik Transfer Pricing Terhadap Aspek Perpajakan di Indonesia. *Jurnal Kertha Negara* 8 (9):13-24.

- Bose, A. 2020. Managing Transfer Pricing Risks Fund Managers are Facing New Challenges as Tax Authorities Seek to Establish Increasingly Stringent Transfer Pricing Compliance Requirements. *The Business Times; Singapore*.
- Brigham, E. F., and P. R. Daves. 2003. *Intermediate Financial Distress Management with Thomson One*. Cengage South-Western: United States of America.
- Brondolo, J. 2009. *Collecting Taxes During an Economic Crisis: Challenges and Policy Options*: International Monetary Fund.
- Brühne, A. I., and D. Schanz. 2022. Defining and Managing Corporate Tax Risk: Perceptions of Tax Risk Experts. *Contemporary Accounting Research* 39 (4).
- Chen, W. 2020. Too Far East is West: Tax Risk, Tax Reform and Investment Timing. *International Journal of Managerial Finance* 17 (2):303-326.
- Choi, J., and H. Park. 2022. Tax Avoidance, Tax Risk, and Corporate Governance: Evidence from Korea. *Sustainability* 14 (1).
- Choi, J. P., T. Furusawa, and J. Ishikawa. 2020. Transfer Pricing Regulation and Tax Competition. *Journal of International Economics* 127 (103367).
- Creswell, J. W. 2014. *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*: SAGE Publication.
- Dang, V. C., and X. H. Tran. 2021. The Impact of Financial Distress on Tax Avoidance: An Empirical Analysis of The Vietnamese Listed Companies. *Cogent Business & Management* 8 (1).
- Darma, S. S., and A. E. Cahyati. 2022. Pengaruh Transfer Pricing, Sales Growth, dan Capital Intensity Terhadap Penghindaran Pajak. *Jurnal Ilmiah Akuntansi dan Teknologi* 14 (1).
- Dewi, N. K. C. W., Y. Adelia, and Y. Y. Tallane. 2023. Pengaruh Transfer Pricing dan Leverage terhadap Tax Avoidance pada Perusahaan Properti dan Real Estate yang terdaftar di BEI Periode 2020-2022. *Jurnal Riset Akuntansi* 18 (4).
- Drake, K. D., S. J. Lusch, and J. Stekelberg. 2019. Does Tax Risk Affect Investor Valuation of Tax Avoidance? *Journal of Accounting, Auditing & Finance* 34 (1):151-176.
- Dzikiara, A. N., and E. Halimatusadiah. 2023. Pengaruh Financial Distress terhadap Tax Avoidance dengan Good Corporate Governance sebagai Variabel Moderating. *Bandung Conference Series: Accountancy* 3 (1).

- Fauzan, P. M. Dewi, Arsanti, and I. N. Fatchan. 2021. The Effect of Financial Distress, Good Corporate Governance, and Good Corporate Governance, and Institutional Ownership on Tax Avoidance Institutional Ownership on Tax Avoidanc. *Riset Akuntansi dan Keuangan Indonesia* 6 (2).
- Ferawati, and M. R. K. Bimantoro. 2022. Pengaruh Financial Distress terhadap Tax Avoidance (Studi Kasus Perusahaan Mining yang Terdaftar di Bursa Efek Indonesia). *Jurnal Riset Akuntansi Multiparadigma* 9 (2).
- Firmansyah, F. 2021. Pengaruh Ukuran Perusahaan dan Umur Perusahaan Terhadap Tax Avoidance pada Sektor Pertambangan di BEI. *Economics, Business and Management Science Journal* 1 (2):76-84.
- Ghozali, I. 2018. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS*. 25. Semarang: BP Undip.
- Ghozali, I., and H. Latan. 2015. *Konsep, Teknik, Aplikasi Menggunakan Smart PLS 3.0 Untuk Penelitian Empiris*. Semarang: BP Undip.
- Ginting, C. A., D. Ramadhan, Z. I. Rangkuti, and J. Nasution. 2023. Pengaruh Corporate Social Responsibility dan Good Corporate Governance terhadap Penghindaran Pajak. *Jurnal Ilmu Komputer, Ekonomi dan Manajemen* 3 (1).
- Goh, T. S. 2023. *Monograf Financial Distress*. Sidoarjo: Indomedia Pustaka.
- Guedrib, M., and F. Bougacha. 2024. The Moderating Effect of Tax Risk on The Relationship Between Tax Avoidance and Firm Risk: Empirical Evidence in The French Context. *International Journal of Law and Management* 66 (4):468-495.
- Guedrib, M., and Z. Hamdi. 2025. Investigating Tax Risk's Influence on Tax Avoidance and Debt Costs: Evidence From France. *Journal of Financial Crime* 32 (2):321-336.
- Guedrib, M., and G. Marouani. 2023. The Interactive Impact of Tax Avoidance and Tax Risk on The Firm Value: New Evidence in The Tunisian Context. *Asian Review of Accounting* 31 (2):203-226.
- Hair, J. F., G. T. M. Hult, C. M. Ringle, and M. Sarstedt. 2017. *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. Thousand Oaks: Sage Publications Inc.

- Hair, J. F., G. T. M. Hult, C. M. Ringle, and M. Sarstedt. 2021. *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. United States of America: Sage.
- Hamzah, R. S., and M. L. Annisa. 2022. Altman's Z"-Scores for Financial Distress Predictions Among Food and Beverages Industry in Indonesia. *Riset & Jurnal Akuntansi* 6 (1).
- Handayani, N., and E. Evana. 2022. Determination of Fraudulent Financial Report: Case of Banking Industry in Indonesia. *Saudi Journal of Economics and Finance* 6 (2):51-56.
- Hanlon, M., and S. Heitzman. 2010. A Review of Tax Research. *Journal of Accounting and Economics* 50 (2-3).
- Haya, S., and S. Mayangsari. 2022. Pengaruh Risiko Perusahaan, Ukuran Perusahaan, dan Financial Distress terhadap Tax Avoidance. *Jurnal Ekonomi Trisakti* 2 (2).
- Hosiana, K., and C. Tjen. 2019. Analysis of Transfer Pricing in Lending. *Advances in Economics, Business and Management Research*, 89.
- Ikatan Akuntan Indonesia. (2019). PSAK 7 : Pengungkapan Pihak-Pihak Berelasi. Standar Akuntansi Keuangan.
- Ikatan Akuntan Indonesia. (2022). PSAK 224 : Pengungkapan Pihak-Pihak Berelasi. Standar Akuntansi Keuangan.
- Idi, C. M., and J. D. Borolla. 2021. Analisis Financial Distress Menggunakan Metode Altman Z-Score pada PT. Golden Plantation Tbk. Periode 2014-2018. *Public Policy* 2 (1):102-121.
- Irawan, F., A. Kinanti, and M. Suhendra. 2020. The Impact of Transfer Pricing and Earning Management on Tax Avoidance. *Talent Development & Excellence* 12 (3):3203 – 3216.
- Iriyadi, Meiryani, M. A. Darmawan, D. L. Warganegara, A. Purnomo, and S. F. Persada. 2024. The Effect of Sustainability Reporting, Transfer Pricing, and Deferred Tax Expense on Tax Avoidance in Multinational Manufacturing Sector Companies. *Journal of Governance and Regulation* 13 (1).
- Jensen, M. C., and W. H. Meckling. 1976. Theory of the Firm. Managerial Behavior, Agency Cost, and Ownership Structure. *Journal of Financial Economics* 3 (4).

- Kalra, A., and M. N. I. Afzal. 2023a. Transfer pricing practices in multinational corporations and their effects on developing countries' tax revenue: a systematic literature review. *International Trade, Politics Development* 7 (3):172-190.
- . 2023b. 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.
- Kamayanti, A., N. Qomariyah, M. Muwidha, and W. D. Ernawati. 2023. The Significance of Financial Distress on Tax Avoidance Compared to Gender Diversity and Social Responsibility: A Study from Indonesia. *MANAGEMENT AND ACCOUNTING REVIEW* 22 (2).
- Kushermanto, A. 2024. Innovation Ability sebagai Upaya Mitigasi Risiko Kredit, Risiko Likuiditas, Risiko Operasional, dan Financial Distress Pada Bank Umum di Indonesia, Universitas Diponegoro.
- Kvasovskyi, O., M. Stetsko, and O. Nipialidi. 2024. Tax Risks of Business Entities in The Field of Transfer Pricing and Ways to Prevent and Minimise Them. *Herald of Economics* (1):47-66.
- Lin, X., M. Liu, S. So, and D. Yuen. 2019. Corporate Social Responsibility, Firm Performance and Tax Risk. *Managerial Auditing Journal* 34 (9):1101-1130.
- Maharani, N. E. 2022. Menilik Kembali: Kasus PT Adaro yang Diduga Terlibat Transfer Pricing dan Kaitannya dengan PSAK No. 7. *Tribun Sumbar*, 16 Desember 2022.
- Muhajirin, M. Y., A. Junaid, M. Arif, and A. Pramukti. 2021. Pengaruh Transfer Pricing dan Kepemilikan Asing Terhadap Tax Avoidance pada Perusahaan Manufaktur yang Terdaftar di BEI. *Center of Economic Student Journal* 4 (2).
- Nadhifah, M., and A. Arif. 2020. Transfer Pricing, Thin Capitalization, Financial Distress, Earning Management, dan Capital Intensity terhadap Tax Avoidance dimoderasi oleh Sales growth. *Jurnal Magister Akuntansi Trisakti* 7 (2).
- Neuman, S. S., T. C. Omer, and A. P. Schmidt. 2020. Assessing Tax Risk: Practitioner Perspectives. *Contemporary Accounting Research* 37 (3):1788-1827.
- PMK Nomor 1 Tahun 2016. 2016. Peraturan Menteri Keuangan Nomor 213/PMK.03/2016 tentang Jenis Dokumen dan/atau Informasi Tambahan dengan Wajib Disimpan oleh Wajib Pajak yang Melakukan Transaksi dengan Para Pihak yang Mempunyai Hubungan Istimewa, dan Tata Cara Pengelolaannya.

- PMK Nomor 22/PMK.03/2020. 2020. Peraturan Menteri Keuangan Nomor 22/PMK.03/2020 tentang Tata Cara Pelaksanaan Kesepakatan Harga Transfer.
- PMK Nomor 172 Tahun 2023. 2023. Peraturan Menteri Keuangan Republik Indonesia No. 172 Tahun 2023 tentang Penerapan Prinsip Kewajaran dan Kelaziman Usaha dalam Transaksi yang Dipengaruhi Hubungan Istimewa. Kementerian Keuangan.
- Pohan, C. A. 2018. *Optimizing Corporate Tax Management: Kajian Perpajakan dan Tax Planning-nya Terkini* (S. B. Hastuti (ed.); Kedua): Bumi Aksara.
- Pramana, I. B. N. I., and M. G. Wirakusuma. 2023. Does Tax Risk Effect on The Relationship Between Tax Avoidance and Firm Value? A Case Study on Companies on The IDX In 2016-2019. *World Journal of Advanced Research and Reviews* 19 (2):1031–1038.
- Pratama, R., and W. Puspitasari. 2022. Pengaruh Financial Distress Terhadap Kecurangan Laporan Keuangan. *Jurnal Ekonomi Trisakti* 2 (2):703-718.
- Pratomo, D., and H. Triswidyaria. 2021. Pengaruh Transfer Pricing dan Karakter Eksekutif terhadap tax avoidance.pdf. *Jurnal Akuntansi Aktual* 8 (1).
- PricewaterhouseCoopers. 2004. *Tax Risk Management*.
- Putra, P. D., A. Zainal, R. Thohiri, and K. Harahap. 2019. Factors Affecting Tax Avoidance in Indonesia and Singapore Practices: A View From Agency Theory. *Labuan Bulletin of International Business Finance* 17 (2):24-40.
- Putra, R. J., and D. F. Hanandia. 2019. Pengaruh High Tax Countries Dan Advance Pricing Agreement Terhadap Tax Avoidance yang Dimoderasi oleh Moralitas Otoritas Fiskal dan Wajib Pajak. *Media Akuntansi Perpajakan* 4 (2).
- Putri, I. M. 2024. The Impact of Tax Avoidance on Tax Risk Does Good Corporate Governance Matter? *International Journal of Science and Society* 6 (4).
- Putri, V. R., M. H. S. M. Yunus, N. B. Zakaria, M. P. Zifi, I. Sastrodiharjo, and R. Dewi. 2024. Tax Avoidance with Maqasid Syariah: Empirical Insights on Derivatives, Debt Shifting, Transfer Pricing, and Financial Distress. *Journal Risk Financial Management* 7 (519).
- Republik Indonesia. 1983. Undang-Undang Nomor 7 Tahun 1983 Tentang Pajak Penghasilan

- Riyadi, F. R., and N. Takarini. 2023. Analysis of The Influence of Financial Distress, Leverage, Profitability, and Company Growth on Tax Avoidance on Wholesale Sub-Sector Companies Registered on BEI 2018-2020. *Jurnal Kajian Pendidikan Ekonomi dan Ilmu Ekonomi* 7 (1).
- Sadjiarto, A., S. Hartanto, Natalia, and S. Octaviana. 2020. Analysis of the Effect of Business Strategy and Financial Distress on Tax Avoidance. *Journal of Economics and Business* 3 (1).
- Salehi, M., S. Jabbari, Z. N. Hosseiny, and F. E. Khargh. 2023. Impact of Corporate Governance on Tax Avoidance. *Journal of Public Affairs*.
- Sam, B. F., A. Umyana, and U. Hamzani. 2024. Financial Distress dan Tax Avoidance: Potret Perusahaan Manufaktur dalam Analisis Deskriptif Kuantitatif. *Jurnal Revenue : Jurnal Ilmiah Akuntansi* 5 (1).
- Santo, V. A., and T. A. Sari. 2024. Pengaruh Penghindaran Pajak dan Risiko Pajak terhadap Nilai Perusahaan Sektor Infrastruktur yang Terdaftar di BEI. *Owner: Riset & Jurnal Akuntansi* 8 (4).
- Saragih, A. H., and S. Ali. 2023. Corporate Tax Risk: A Literature Review and Future Research Directions. *Management Review Quarterly* 73:527–577.
- Sebele-Mpofu, F., E. Mashiri, and S. C. Schwartz. 2021. An Exposition of Transfer Pricing Motives, Strategies and Their Implementation in Tax Avoidance By MNEs in Developing Countries. *Cogent Business Management* 8 (1):1944007.
- Sihombing, P. R., Suryadiningrat, D. A. Sunarjo, Y. Paulus, and A. C. Yuda. 2022. Identifikasi Data Outlier (Pencilan) dan Kenormalan Data Pada Data Univariat serta Alternatif Penyelesaiannya. *Jurnal Ekonomi dan Statistik Indonesia* 2 (3):307-316.
- Sihono, A., and A. Febyansyah. 2023. Tax Avoidance dan Tax Risk: Peran Moderasi dari Corporate Governance. *Reviu Akuntansi dan Bisnis Indonesia* 7 (1):1-16.
- Siroto, B. S., E. D. P. Arum, and Wiralestari. 2024. The Influence of Financial Distress, and Earning Management on Tax Avoidance with Good Corporate Governance as A Moderation Variable in Registered Infrastructure Sector Companies on The Indonesian Stock Exchange Year 2019 - 2021. *Current Advanced Research on Sharia Finance and Economic Worldwide* 3 (2).
- Suandy, E. 2016. *Tax Law: Salemba Empat*.

- Surat Edaran Direktur Jenderal Pajak Nomor 15/PJ/2018 tentang Kebijakan Pemeriksaan. edited by K. K. R. Indonesia. Jakarta.
- Sutra, F. M., and R. G. Mais. 2019. Faktor-Faktor yang Mempengaruhi Financial Distress dengan Pendekatan Altman Z-Score pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2017. *Jurnal Akuntansi dan Manajemen* 16 (1):34-72.
- Swandewi, N. P., and N. Noviari. 2020. Pengaruh Financial Distress dan Konservatisme Akuntansi pada Tax Avoidance. *e-Jurnal Akuntansi* 30 (7).
- Utama, Y. W., A. Syakur, and A. Firmansyah. 2021. Opini Audit Going Concern: Sudut Pandang Likuiditas, Leverage, Financial Distress Risk, Tax Risk. *Jurnal Al-Iqtishad* 17 (1).
- Wardana, P. G., and A. G. Asalam. 2022. Pengaruh Transfer Pricing, Kepemilikan Institusional dan Kompensasi Rugi Fiskal terhadap Tax Avoidance Studi Kasus Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2019. *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi dan Bisnis* 10 (1).
- Wijaya, B. A., and Murtianingsih. 2021. Determinan Manajemen Pajak dengan Indikator Tarif Pajak. *Riset Akuntansi* 2 (1).
- Yohana, B., D. Darmastuti, and S. Widyastuti. 2022. Penghindaran Pajak Di Indonesia: Pengaruh Transfer Pricing dan Customer Concentration Dimoderasi Oleh Peran Komisaris Independen. *Reviu Akuntansi dan Bisnis Indonesia* 6 (1):112-129.
- Yuliana, D., S. Susanti, and S. Zulaihati. 2021. Pengaruh Financial Distress dan Corporate Governance terhadap Tax Avoidance. *Jurnal Akuntansi, Perpajakan dan Auditing* 2 (2).
- Yunis, B. K., and Hasnawati. 2023. Pengaruh Tax Avoidance, Nature of Industry, Ukuran Perusahaan Dan Financial Distress Terhadap Manipulasi Laporan Keuangan Pada Perusahaan Sektor Industrial Tahun 2019-2021. *Jurnal Ekonomi Trisakti* 3 (1):1457-1468.