

DAFTAR PUSTAKA

- Aditya, D., & Sri Lastanti, H. (2024). Pengaruh Tax Planing dan Tunneling Incentive terhadap Tindakan Transfer pricing dengan Kualitas Audit Sebagai Variable Moderasi: Study Pada Perusahaan Tambang yang Terdaftar di BEI. *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 6(8), 5822–5832. <https://doi.org/10.47467/alkharaj.v6i8.3690>
- Anggraeni, F. A., & Astuti, T. D. (2024). The Effect of Effective Tax Rate (ETR), Tunneling Incentives , Audit Quality and the Independent Board of Commissioners on Indications of Transfer Pricing for Manufacturing Companies Listed on the IDX for the 2021-2023 Period. *Formosa Journal of Science and Technology (FJST)*, 3(12), 2763–2780. <https://doi.org/https://doi.org/10.55927/fjst.v3i12.12883>
- Apriani, N., Putri, T. E., & Umiyati, I. (2021). the Effect of Tax Avoidation, Exchange Rate, Profitability, Leverage, Tunneling Incentive and Intangible Assets on the Decision To Transfer Pricing. *JASS (Journal of Accounting for Sustainable Society)*, 2(02), 14–27. <https://doi.org/10.35310/jass.v2i02.672>
- Apriliyani, S., & Soares, J. J. R. (2024). TRANSFER PRICING: TUNNELLING INCENTIVE DAN TAX HAVEN DIMOEDERASI FOREIGN OWNERSHIP. *LITERA: Jurnal Literasi Akuntansi*, 4(1), 23–39. <https://doi.org/10.55587/jla.v4i1.112>
- Assenga, M. P., Aly, D., & Hussainey, K. (2018). The impact of board characteristics on the financial performance of Tanzanian firms. *Corporate Governance (Bingley)*, 18(6), 1089–1106. <https://doi.org/10.1108/CG-09-2016-0174>
- Azzahra, G., & Herrhyanto dan Fitriani Agustina, N. (2020). Regresi Ridge Parsial untuk Data yang Mengandung Masalah Multikolinearitas. *EurekaMatika*, 8(1), 39–55. <https://doi.org/https://doi.org/10.17509/jem.v8i2.30724>
- Baviga, R., & Desiyanti, R. (2024). ANALISIS PAJAK, TUNNELING INCENTIVE, DAN MEKANISME BONUS TERHADAP TRANSFER PRICING PADA PERUSAHAAN SEMEN YANG TERDAFTA DI BURSA EFEK INDONESIA PERIODE 2017 - 2021. *Jurnal Revenue Jurnal Akuntansi*, 5(1), 93–108. <https://doi.org/10.46306/rev.v5i1.400>
- Bisnis.com*. (2023). *Bisnis.Com*. https://m.bisnis.com/amp/read/20230626/16/1669046/kpk-endus-penghindaran-pajak-di-kasus-ekspor-bijih-nikel-ilegal-ke-china?utm_source=chatgpt.com

- Budi, A. D. A. S., Septiana, L., & Mahendra, B. E. P. (2024). Memahami Asumsi Klasik dalam Analisis Statistik: Sebuah Kajian Mendalam tentang Multikolinearitas, Heterokedastisitas, dan Autokorelasi dalam Penelitian. *Jurnal Multidisiplin West Science*, 3(01), 01–11. <https://doi.org/10.58812/jmws.v3i01.878>
- Calvin, N., Aditia, M., Kuang, T. M., Akuntansi, P. S., Bisnis, F., & Maranatha, U. K. (2024). Dampak Keberagaman Gender Dewan Direksi dan Inovasi Lingkungan terhadap Biaya Utang di Indonesia. *Owner: Riset & Jurnal Akuntansi*, 8, 4212–4220. <https://doi.org/https://doi.org/10.33395/owner.v8i4.2429> Dampak
- Chang, Y., Wu, K.-T., Lin, S.-H., & Lin, C.-J. (2024). Board gender diversity and corporate social responsibility. *International Journal of Corporate Social Responsibility*, 9(1). <https://doi.org/10.1186/s40991-024-00095-x>
- DDTCNews. (2023). DDTCNews. <https://news.ddtc.co.id/berita/nasional/1796641/soal-sengketa-transfer-pricing-ini-kata-ditjen-pajak>
- DITJENPAJAKRI. (2019). *No Title*. Kemenkeu Dj. https://stats.pajak.go.id/id/berita/hadapi-pengemplang-asing-djp-siapkan-strategi-penanganan-transfer-pricing?utm_source=chatgpt.com
- Global Compact Network Indonesia. (2024). Global Compact Network Indonesia. https://indonesiagn.org/igcn-kicks-off-target-gender-equality-accelerator-round-5-with-25-companies-leading-the-charge-for-workplace-gender-equality/?utm_source=chatgpt.com
- Gozali, I. (2016). *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23* (Edisi 8). Badan Penerbit Universitas Diponegoro. <https://accounting.binus.ac.id/2021/08/12/memahami-uji-t-dalam-regresi-linear/>
- Gunawan, B. V., & Wijaya, H. (2021). Pengaruh Dewan Komisaris Perempuan , Dewan Direksi Perempuan , Dan Komite Audit Perempuan Terhadap Kinerja Perusahaan Manufaktur Pada 2016-2018. *Jurnal Ilmiah Mahasiswa Akuntansi*, 10(2), 61–69. <https://doi.org/10.33508/jima.v10i2.3563>
- Gunawan, I. (2017). *Pengantar Statistika Inferensial* (Edisi 1). Rajawali Pers.
- Hariyani, E., & Ayem, S. (2021). Pengaruh Tunneling Incentive Dan Mekanisme Bonus Terhadap Harga Transfer Dengan Tax Minimization Sebagai Variabel Moderasi. *Jurnal Riset Akuntansi Dan Keuangan*, 4(1), 50–62. <http://ejurnal.unim.ac.id/index.php/prive> Online ISSN 2615-7314 Printed ISSN 2615-7306%0A

- Haryadi, D., Giriati, & Wendy. (2025). Transfer Pricing and Board Gender Diversity : Testing the Interaction Effect. *International Journal Papier Public Review*, 6(1), 78–90.
<https://doi.org/https://doi.org/10.47667/ijppr.v6i1.350>
- Herlina, H., & Murniati, S. (2023). Effect of Effective Tax Rate, Tunneling Incentive, and Bonus Mechanism on Transfer Pricing Decision. *Atestasi : Jurnal Ilmiah Akuntansi*, 6(2), 403–418.
<https://doi.org/10.57178/atestasi.v6i2.696>
- Hidayat, I., & Khotimah, K. (2022). Pengaruh Profitabilitas dan Ukuran Perusahaan terhadap Nilai Perusahaan sub sektor kimia. *Jurnal Ilmiah Akuntansi Kesatuan*, 10(1), 1–8. <https://doi.org/10.37641/jiakes.v10i1.1175>
- Ilmi, F., & Prastiwi, D. (2020). Pengaruh Profitabilitas, Inovasi Perusahaan dan Ukuran Perusahaan Terhadap Transfer Pricing Aggressiveness. *Jurnal Akuntansi Unesa*, 8(2), 1–9.
<http://jurnalmahasiswa.unesa.ac.id/index.php/jurnal-akuntansi/>
- Jafri, H. E., & Mustikasari, E. (2018). Pengaruh Perencanaan Pajak, Tunneling Incentive dan Aset Tidak Berwujud Terhadap Perilaku Transfer Pricing pada Perusahaan Manufaktur yang Memiliki Hubungan Istimewa yang Terdaftar di Bursa Efek Indonesia Periode 2014-2016. *Berkala Akuntansi Dan Keuangan Indonesia*, 3(2), 63. <https://doi.org/10.20473/baki.v3i2.9969>
- Jannah, V. M., Ajisman, & Fifah, J. (2023). Transfer Pricing Practices: Study in Manufacturing Companies in Indonesia. *Jurnal Al-Iqtishad*, 19(1), 133.
<https://doi.org/10.24014/jiq.v19i1.20811>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 4, 305–360.
<http://ssrn.com/abstract=94043>
<http://hupress.harvard.edu/catalog/JENTHF.html>
- Johnson, S., Porta, R. La, Lopez-de-Silanes, F., & Shleifer, A. (2000). Tunneling. *The American Economic Review*, 90(2), 22–27.
<https://doi.org/https://doi.org/10.1257/aer.90.2.22>
- Krisyadi, P.-I. ;, Hendi, R., & Meilisa, H. (2024). Keragaman Gender Dan Nilai Perusahaan Di Indonesia Dengan Ukuran Perusahaan Sebagai Variabel Moderasi. *Keunis*, 12(1), 100–110.
<https://jurnal.polines.ac.id/index.php/keunis>
- Kurniawan, M. S., Sutjiatmo, B. P., & Wikansari, R. (2018). Pengaruh Pajak Dan Tunneling Incentive Terhadap Tindakan Transfer Pricing Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia (Bei). *Prosiding*

Seminar Nasional Pakar, 235–240. <https://doi.org/10.25105/pakar.v0i0.2725>

- Laili, T. F., & Tjaraka, H. (2024). GENDER DIVERSITY IN LEADERSHIP : ITS IMPACT ON TRANSFER PRICING AND TAX. *Jurnal Akademi Akuntansi*, 7(3), 468–479. <https://doi.org/10.22219/jaa.v7i3.34785>
- Lubis, V. R., Yunita, N. A., Murhaban, M., & Usman, A. (2024). Pengaruh Beban Pajak, Tunneling Incentive, Mekanisme Bonus Terhadap Keputusan Transfer Pricing Pada Perusahaan Manufaktur Yang Terdaftar Dibursa Efek Indonesia (Sektor Consumer Cyclical Period 2019-2021). *Jurnal Akuntansi Malikussaleh (JAM)*, 2(3), 351. <https://doi.org/10.29103/jam.v2i3.10939>
- Made, D., Antara, D. J., Asri, G. A. M., Putri, D., Made, N., Ratnadi, D., Gusti, N., & Wirawati, P. (2020). Effect of Firm Size, Leverage, and Environmental Performance on Sustainability Reporting. *American Journal of Humanities and Social Sciences Research*, 1, 40–46. www.ajhssr.com
- Maghfirah, A., Maretha, D., & Prajawati, I. (2023). Pengaruh Diversitas Gender dan Ukuran Perusahaan Terhadap Nilai Perusahaan dengan Pemoderasi Modal Intelektual. *IJIEB: Indonesian Journal of Islamic Economics and Business*, 8(1), 133–147. <https://doi.org/https://doi.org/10.30631/ijoeib.v8i1.1806>
- Maulani, S. T., Ismatullah, I., & Rinaldi, R. (2021). Pengaruh Pajak Dan Tunneling Incentive Terhadap Indikasi Melakukan Transfer Pricing (Studi Kasus Pada Perusahaan Lq-45 Yang Terindeks Di Bursa Efek Indonesia). *Jurnal Ekonomi Pembangunan STIE Muhammadiyah Palopo*, 7(1), 1. <https://doi.org/10.35906/jep01.v7i1.682>
- Mehta, C. R., & Patel, N. R. (1997). *Exact Inference for Categorical Data Exact Permutation Tests for $r \times c$ Contingency Tables*. 1–39.
- Mulyani, H. S., Prihartini, E., & Sudirno, D. (2020). Analisis Keputusan Transfer Pricing Berdasarkan Pajak, Tunneling dan Exchange Rate. *Jurnal Akuntansi Dan Pajak*, 20(2), 166–176. <https://doi.org/10.29040/jap.v20i2.756>
- Nuraina, E., Nasih, M., & Agustia, D. (2022). Political Connection, Foreign Institutional Investors and Tunneling: Evidence From Indonesia. *Business: Theory and Practice*, 23(2), 417–426. <https://doi.org/10.3846/btp.2022.16025>
- Nurpratiwi, T., Endang Sri, & Ahmad Fikriansyah. (2023). Peran Perempuan di Dewan Dalam Mendorong Peran Perempuan di Dewan Dalam Mendorong Pengungkapan Emisi Karbon dengan Kebijakan Pajak Karbon Endang Sri Mulatsih STIE Mulia Darma Pratama. *Al-Buhurts e-Journal*, 19, 187–208. <https://doi.org/https://doi.org/10.30603/ab.v19i2.4237>

- Pratama, A., Ristiyana, R., Sani, A., Diversity, G., Commissioner, I., Aggressiveness, T., & Pricing, T. (2025). Tax Aggressiveness : Transfer Pricing , Gender Diversity and Independent Commissioners ' Roles. *Governors*, 04(01), 15–31. <https://doi.org/https://doi.org/10.47709/governors.v4i1.5831>
- Prestiani, T. S., Irsyad, M., & Mujtaba, E. (2024). Keberagaman Gender Dewan Direksi Terhadap Kinerja Organisasi. *Owner: Riset & Jurnal Akuntansi*, 8(April), 4935–4947. <https://doi.org/https://doi.org/10.33395/owner.v8i2.2257> Keberagaman
- Purkayastha, A., & Pattnaik, C. (2025). The Strategic Influence of Women Leaders on Board Committee Composition: Evidence from Asian Economies. *Wharton Research Data Services*, 1–42. <https://doi.org/http://dx.doi.org/10.2139/ssrn.5099105>
- Purwanto, G. M., & Tumewu, J. (2018). Pengaruh Pajak, Tunneling Incentive Dan Mekanisme Bonus Pada Keputusan Transfer Pricing Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Equilibrium: Jurnal Ekonomi-Manajemen-Akuntansi*, 14(1), 47. <https://doi.org/10.30742/equilibrium.v14i1.412>
- Putri, B. M., & Evana, E. (2024). The Effect of Transfer Pricing, Tunneling Incentive, Thin Capitalization, and Capital Intensity against Tax Avoidance. *Journal La Sociale*, 5(3), 550–563. <https://doi.org/10.37899/journal-la-sociale.v5i3.1164>
- Raharjanti, R. (2019). Gender Diversity , Struktur Kepemilikan , Dan Perbankan Di Indonesia. *Jurnal Aktual Akuntansi Keuangan Bisnis Terapan*, 2(2), 133–142. <https://media.neliti.com/media/publications/254870-pengaruh-gender-diversity-eksekutif-terh-b351535b.pdf>
- Rahmawati, W., & Rohman, A. (2024). Pengaruh Struktur Kepemilikan dan Kebijakan Dividen terhadap Tunneling. *Owner*, 8(3), 2634–2649. <https://doi.org/10.33395/owner.v8i3.2275>
- Ramadhany, P. A. N., & Amin, M. N. (2023). Pengaruh Pajak, Leverage, Profitabilitas, Dan Tunneling Incentive Terhadap Transfer Pricing. *Jurnal Ekonomi Trisakti*, 3(2), 3643–3652. <https://doi.org/10.25105/jet.v3i2.18124>
- Redaksi DDTCNews. (2024). Redaksi DDTCNews. <https://news.ddtc.co.id/berita/nasional/1805963/ini-sebab-isu-transfer-pricing-makin-krusial-dalam-pemeriksaan-pajak>
- Refgia, T., Ratnawati, V., & Rusli. (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). *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, 4(1), 543–555.
<https://www.neliti.com/publications/131633/pengaruh-pajak-mekanisme-bonus-ukuran-perusahaan-kepemilikan-asing-dan-tunneling>

Riana, Y., & Machdar, N. M. (2025). Determinan Tunneling Incentive dan Mekanisme Bonus Terhadap Keputusan Perusahaan untuk Melakukan Transfer Pricing. *Anggaran: Jurnal Publikasi Ekonomi Dan Akuntansi*, 3(1), 80–88. <https://doi.org/https://doi.org/10.61132/anggaran.v2i4.1138>

Rifqiyati, R., Masripah, M., & Miftah, M. (2021). Pengaruh Pajak, Multinasionalitas, dan Tunneling Incentive terhadap Keputusan Transfer Pricing. *Jurnal Akuntansi, Keuangan, Dan Manajemen*, 2(3), 167–178. <https://doi.org/10.35912/jakman.v2i3.214>

Riska, A., & Anwar, S. (2021). Pengaruh Tunneling Incentive, Bonus Mechanism, Debt Covenant dan Tax Minimization terhadap Keputusan Transfer Pricing. *JABI (Jurnal Akuntansi Berkelanjutan Indonesia)*, 4(3), 266–280. <https://doi.org/10.32493/jabi.v4i3.y2021.p281-301>

Risza, A. A., Nugroho, S., & Faisal, F. (2018). Autokorelasi Dalam Regresi Linier Sederhana. *E-Jurnal Statistika*, 1–12. [http://sigitnugroho.id/e-Skripsi/0501-Autokorelasi dalam Regresi Linier Sederhana.pdf](http://sigitnugroho.id/e-Skripsi/0501-Autokorelasi%20dalam%20Regresi%20Linier%20Sederhana.pdf)

Rossa, E., Ananta, E., Arbatona, I., Christian, J., & Maharani, K. (2023). Pengaruh Perencanaan Pajak dan Tunneling Incentive Terhadap Keputusan Transfer Pricing. *Madani : Jurnal Ilmiah Multidisiplin*, 1(12), 65–70. <https://doi.org/https://doi.org/10.5281/zenodo.10424599>

Rumengan, H. E. A., Karamoy, H., & Weku, P. (2024). PENGARUH EFFECTIVE TAX RATE, TUNNELING INCENTIVE DAN EXCHANGE RATE PADA KEPUTUSAN TRANSFER PRICING PERUSAHAAN (STUDI EMPIRIS PADA PERUSAHAAN IDX 30 YANG TERDAFTAR PADA BURSA EFEK INDONESIA PERIODE 2020-2023). *Going Concern : Jurnal Riset Akuntansi*, 19(4), 131–140. <https://doi.org/https://doi.org/10.35794/gc.v19i4.59712>

Saifudin, & Septiani Putri, L. (2018). DETERMINASI PAJAK, MEKANISME BONUS, DAN TUNNELING INCENTIVE TERHADAP KEPUTUSAN TRANSFER PRICING PADA EMITEN BEI. *Jurnal Ekonomi Dan Bisnis*, 2(1), 32–43. https://doi.org/10.22236/agregat_vol2/is1pp32-43

Shalsabila Herman, Dirvi Surya Abbas, & Hamdani Hamdani. (2023). Pengaruh Tunneling Incentive, Bonus Mechanism, dan Debt Covenant Terhadap Transfer Pricing. *Jurnal Riset Ilmu Akuntansi*, 2(4), 76–87. <https://doi.org/10.55606/akuntansi.v2i4.1269>

- Sohdi, L. R. (2024). the Influence of Gender Diversity on Board and Company Debt Policy on Corporate Performance. *Berkala Akuntansi Dan Keuangan Indonesia*, 9(1), 134–155. <https://doi.org/10.20473/baki.v9i1.53597>
- Solihin, M., Sohibunajar, S., & Ersyafdi, I. R. (2023). Pengaruh Pajak, Intangible Assets, Kepemilikan Asing, Profitabilitas, Mekanisme Bonus terhadap Transfer Pricing. *MIZANIA: Jurnal Ekonomi Dan Akuntansi*, 3(1), 270–278. <https://doi.org/10.47776/mizania.v3i1.634>
- Strouhal, J., Ključnikov, A., Štamfestová, P., & Vincúrová, Z. (2018). Different approaches to the ebit construction and their impact on corporate financial performance based on the return on assets: Some evidence from Czech top100 companies. *Journal of Competitiveness*, 10(1), 144–154. <https://doi.org/10.7441/joc.2018.01.09>
- Sudibyo, H. H. (2022). Pengaruh Profitabilitas, Leverage, Dan Pertumbuhan Penjualan Terhadap Penghindaran Pajak. *Jurnal Akuntansi Dan Manajemen Bisnis*, 2(1), 78–85. <https://doi.org/10.56127/jaman.v2i1.211>
- Surianto, N. M., Kartini, & Indrijawati, A. (2023). Pengaruh Tunneling Incentive, Mekanisme Bonus dan Leverage terhadap Transfer Pricing dengan Tax Minimization sebagai Variabel Moderasi. *SEIKO : Journal of Management & Business*, 6(2), 278–295. <https://doi.org/https://doi.org/10.37531/sejaman.v6i2.5033>
- Syahfitri, A. R., Risfandy, T., Ekonomi, F., Bisnis, D., Riset, G., Dan, I., & Keuangan, P. (2022). PERAN DIREKSI WANITA DALAM KEBIJAKAN DIVIDEN DI INSTITUSI KEUANGAN DI INDONESIA. *Prosiding Simposium Nasional Multidisiplin*, 4, 213–219. <http://jurnal.umt.ac.id/index.php/senamu/index>
- Tang, S., & Suwarsini, L. (2021). The Effect of The Boards Directors and Women Audit Committee on Earnings Management. *JMBI UNSRAT (Jurnal Ilmiah Manajemen Bisnis Dan Inovasi Universitas Sam Ratulangi)*, 8(1), 593–612. <https://doi.org/10.35794/jmbi.v8i3.35668>
- Taqi, M., Rusydiana, A. S., As-salafiyah, A., & Kalbuana, N. (2025). Revitalizing Tax Revenue : Tax Incentive Indonesia and Overcoming Negative Sentiment. *International Journal of Economics and Financial*, 15(3), 9–17. <https://doi.org/https://doi.org/10.32479/ijefi.17057>
- Tayu, E. A., & Rustam, A. R. (2024). Pengaruh transfer pricing dan good corporate governance terhadap tax avoidance. *TELAAH ILMIAH AKUNTANSI DAN PERPAJAKAN*, 14(12), 468–482. <https://doi.org/10.59188/covalue.v14i12.4327>
- Ubaidillah, M. (2023). The Role of Tunneling in Doing Transfer Pricing.

Accounting and Finance Studies, 3(3), 218–228.
<https://doi.org/10.47153/afs33.7522023>

Welsh, M. J. (1992). The Construction of Gender: Some Insights from Feminist Psychology. *Accounting, Auditing & Accountability Journal*, 5(3), 120–132.
<https://doi.org/10.1108/09513579210017433>

Wijaya, H., & Memarista, G. (2024). Board Size and Firm Performance: The Moderating Role of Female Representation. *Jurnal Akuntansi Dan Keuangan*, 26(1), 18–28. <https://doi.org/10.9744/jak.26.1.18-28>

Yolanda, E. M. (2024). Pengaruh Pajak, Tunneling Incentive, Mekanisme Bonus dan Ukuran Perusahaan terhadap Transfer Pricing (Studi Empiris pada Perusahaan Manufaktur Sektor Industri Dasar dan Kimia yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2022). *GLOBAL ACCOUNTING : JURNAL AKUNTANSI*, 2(3), 1–10. <https://doi.org/10.31933/epja.v2i3.1115>

Yusmaniarti, Oktavia, N. A., & Setiorini, H. (2021). Analisis Faktor-Faktor Yang Mempengaruhi Transfer Pricing. *Jurnal Ilmiah Manajemen EMOR (Ekonomi Manajemen Orientasi Riset)*, 5(1), 67–87.
<https://doi.org/https://doi.org/10.32529/jim.v5i1.749>