

DAFTAR PUSTAKA

- Allen, Mike. 2017. *The SAGE Encyclopedia of Communication Research Methods*. ISBN: 9781483381411.
- Anggraeni, T & Oktaviani, R.M. 2021. *Dampak Thin Capitalization, Profitabilitas, dan Ukuran Perusahaan terhadap Tindakan Penghindaran Pajak*. Jurnal Akuntansi dan Pajak, Vol. 21, No.2: 390-397.
- Armstrong, S. C., Blouin J.L., Jagolinzer, A.D., Larcker, David, F. .2015. *Corporate Governance, Incentives, and Tax Avoidance*. Journal of Accounting and Economics, Vol. 60, No.1: 1-17.
- Asian Development Bank. 2020. *Indonesia Energy Sector Assessment, Strategy, and Road Map Update*. ISBN ;978-92-9262-511-5. DOI: 10.22617/TCS200429.
- Badan Pusat Statistik. 2022. *Konsep Pertambangan*. Diakses pada: <https://www.bps.go.id/subject/10/pertambangan.html#subjekViewTab1>
- Bird, A., & S. Karolyi. 2017. *Governance and taxes: Evidence from regression discontinuity*. The Accounting Review Vol. 92, No.1.
- Creswell, J.W. 2014. *Research Design Qualitative, Quantitative, and Mixed Methods Approaches*, 4th Edition. London : SAGE Publications.
- Datta, S., Doan, T., and Iskandar-Datta, M. 2019. *Policy uncertainty and the maturity structure of corporate debt*. Journal of Financial Stability, Vol. 44. DOI: 10.1016/j.jfs.2019.100694
- Direktorat Jenderal Energi Baru Terbarukan dan Konservasi Energi. 2016. *Sektor Energi Sudah Saatnya Menjadi Penggerak Ekonomi Indonesia*. Diakses pada: <https://ebtke.esdm.go.id/post/2016/04/01/1172/sektor.energi.sudah.saatnya.menjadi.penggerak.ekonomi.indonesia>
- Fisher, Jasmine, M. 2014. *Fairer shores: Tax Havens, Tax Avoidance and Corporate Social Responsibility*. Boston University Law Review, Vol. 94: 337-365.
- Fung, S., & Goodwin, J. 2013. *Short term debt maturity, monitoring and accrual based earning management*. Contemporary Accounting & Economics, 67-82.
- Gani, Irawan & Amalia, Siti. 2015. *Alat Analisis Data: Aplikasi Statistik Untuk Penelitian Bidang Ekonomi dan Sosial*, Edisi 1. Yogyakarta: CV. Andi Offset.

- Ghozali, Imam. 2007. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Penerbit Undip.
- Ghozali, Imam. 2016. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 23*, Edisi 8. Cetakan ke VIII. Semarang : Badan Penerbit Universitas Diponegoro.
- Gujarati, Damodar. 1993. *Ekonometrika Dasar*. Cetakan ke 3. Jakarta: Erlangga.
- Gupta, M., Khurana, I., dan Pereira, R. 2008. *Legal enforcement, short maturity debt, and the incentive to manage earnings*. Journal of Law and Economics, 619-639.
- Hananto, Hari. 2021. *Pengaruh Karakteristik Multinasionalitas dan Thin Capitalization terhadap Effective Tax Rate*. Jurnal Akuntansi dan Teknologi Informasi, Vol. 14, No.2: 87-101. DOI:10.24123/jati.v14i2.4869.
- Hill, Griffiths dan Lim. 2011. *Principles of Econometrics*. United States of America.
- Hox, J. Joop & Boejie, Hennie, R. . 2005. *Data Collection, Primary vs. Secondary*. Encyclopedia of Social Measurement, Vol. 1: 593-599.
- International Monetary Fund. 2014. *Thin Capitalization Rules and Multinational Firm Capital Structure*. IMF Working Paper 2014.
- Irawan, Ferry & Novitasari, Ragil. 2021. *The Impact of Thin Capitalization Rules as A Tool of Tax Avoidance on Tax Revenue*. International Journal of Economics, Business and Accounting Research (IJEBAAR). Vol. 5, Issue 4.
- Isgiyarta, Jaka. 2014. *Tax Avoidance through Thin Capitalization (Evidence from Indonesian Firms)*. International Journal of Research in Business and Technology, Vol. 5, No.3. ISSN:2291-2118.
- Ismi, Fadhil & Linda. 2016. *Pengaruh thin capitalization, return on asset, dan corporate governance pada perusahaan Jakarta Islami Index (JII)*. Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA). Vol 1, No.1: 150-165.
- Johannesen, Niels, Torslov, Thomas, & Weir, Ludvig. 2019. *Are Less Developed Countries More Exposed to Multinational Tax Avoidance? Method and Evidence from Micro-Data*. The World Bank Economic Review, Vol. 34, Issue 3: 790-809.
- Kaur, S.P.. 2013. *Variables in research*. IJRRMS Vol. 3, No. 4:36-38.
- Kementerian Energi dan Sumber Daya Mineral. 2020. *Handbook of Energy & Economic Statistics of Indonesia*.

- Kementerian Energi dan Sumber Daya Mineral. 2022. *Capaian Sektor ESDM 2021: Investasi Membaik, PNPB Meroket*. Siaran Pers Nomor: 19. Pers/04/SJI/2022.
- Kementerian Keuangan Republik Indonesia. 2015. Peraturan Menteri Keuangan Republik Indonesia Nomor 169/PMK.010/2015. Jakarta: Kementerian Keuangan Republik Indonesia
- Khan, et al. 2017. *Institutional Ownership and Corporate Tax Avoidance: New Evidence*. American Accounting Association. The Accounting Review Vol. 92, No. 2:101-122.
- Kurniati, Dian. 2021. *Penerimaan PPh Badan Tumbuh 21,7% Hingga November 2021*. Diakses pada: <https://news.ddtc.co.id/penerimaan-pph-badan-tumbuh-217-hingga-november-2021-35437>
- Lavrakas, Paul J. 2008. *Encyclopedia of Survey Research Methods*. Thousand Oaks: SAGE Publications. ISBN: 9781412963947
- Lubis, Abubakar. 2007. *Energi Terbarukan Dalam Pembangunan Berkelanjutan*. Jurnal Teknik Lingkungan. Vol. 8 No.2: 155-162.
- Maxwell, J. A. 1996. *Qualitative Research Design: An Interactive Approach* London, Applied Social Research Methods Series.
- Molaei, Farzaneh; Moghadam, Fatemeh Hamed; Hosseini, Seyed Ali & Tapeh, Tohid Piri Yaghlani. 2016. *Shareholders motives and corporate tax avoidance: a literature study*. Journal of Financial and Actuarial Mathematics and Management. Article 30, Issue 4.
- Nachrowi. 2006. *Ekonometrika Analisis Ekonomi dan Keuangan*. Cetakan Ke-1. Jakarta: Lembaga Penerbit FE UI.
- Nainggolan, Christina & Sari, Dahlia. 2019. *Kepentingan asing, aktivitas internasional dan thin capitalization: pengaruh terhadap agresivitas pajak di Indonesia*. Jurnal Akuntansi dan Bisnis. Vol.19, No.2:147-159.
- Odd-Helge Fjeldstad. 2013. *Taxation and development: A review of donor support to strengthen tax systems in developing countries*. WIDER Working Paper No. 10.
- OECD. 2012. *Thin Capitalisation Legislation A Background Paper for Country Tax Administration*.

- OECD. 2021. *Corporate Tax Statistics: Third Edition*. Diunduh dari: <https://www.oecd.org/tax/beps/corporate-tax-statistics-database.htm>
- Palan, Ronen, et al. 2010. *Tax havens: how globalization really works*. Cornell University Press. Diakses pada: <http://www.jstor.org/stable/10.7591/j.ctt28545x>
- Prastiwi, Dewi & Ratnasari, Renni. 2019. *The Influence of Thin Capitalization and The Executives' Characteristics Toward Tax Avoidance by Manufacturers Registered on ISE in 2011-2015*. AKRUAL: Jurnal Akuntansi. Vol. 10, No. 2: 119-134.
- Princen, Savina. 2012. *Determining the impact of taxation on corporate financial decision-making*. Vol.3 : 161-170.
- Privitera, Gregory J. 2019. *Essential Statistics for the Behavioral Sciences*, 2nd Edition. SAGE Publications, Inc. ISBN: 9781506386294.
- Proskura, Kateryna. 2016. *Concept and rules of thin capitalization as means of minimizing tax load*. Research Papers of Wroclaw University of Economics. No. 439: 275-283. DOI: 10.15611/pn.2016.439.24.
- Putra, Dwi Pasca; Syah, Dedy Husrizal & Sriwedari, Tuti. 2018. *Tax Avoidance: Evidence of As a Proof of Agency Theory and Tax Planning*. International Journal of Research and Review. Vol.5, Issue 9: 52-60.
- Rahayu, Ning. 2010. *Evaluasi regulasi atas praktik penghindaran pajak penanaman modal asing*. Jurnal Akuntansi dan Keuangan Indonesia, Vol. 7, No. 1: 61-78.
- Republik Indonesia. 2007. Undang-Undang Republik Indonesia Nomor 30 Tahun 2007 tentang Energi. Jakarta: Kementerian Energi dan Sumber Daya Mineral Republik Indonesia.
- Republik Indonesia. 2008. Undang-Undang Republik Indonesia Nomor 36 Tahun 2008 tentang Pajak Penghasilan Pasal 6 ayat 1. Jakarta: Kementerian Keuangan Republik Indonesia.
- Santoso, Singgih. 2010. *Statistik Multivariat*. Jakarta: PT. Elex Media Komputindo.
- Sari, Annisa. 2020. *Mengenal Investasi Sektor Energi*. Diakses pada: https://tractionenergy.asia/id/___trashed/
- Taherdoost, Hamed. 2016. *Sampling Methods in Research Methodology; How to Choose a Sampling Technique for Research*. International Journal of

Academic Research in Management (IJARM) Vol.5, No.2: 18-27,
ISSN:2296-1747

Tampubolon, L.D.R. . *The Effect of Liquidity, Leverage and Profitability on the Tax Aggressiveness of Manufacturing Companies*. ATESTASI:Jurnal Ilmiah Akuntansi Vol. 4, Issue 2: 246-256.

Tax Justice Network. 2021. *The State of Tax Justice 2021*. Global Alliance for Tax Justice, Public Services International and Tax Justice Network.

Taylor, Grantley & Richardson, Grant. 2012. *International Corporate Tax Avoidance Practices: Evidence from Australian Firms*. The International Journal of Accounting Vol. 47, No. 4: 469-496.

United Nations Development Programme. 2000. *World Energy Assessment: Energy and The Challenge of Sustainability*. New York: United Nations Development Programme.

Utomo, Suryo; Palil, Mohd Rizal; Jaffar, Romlah; Ramli, Rosiati. 2012. *Relationship between shareholders motives and corporate tax avoidance: a literature study*. International Journal of Business, Economics and Law, Vol. 1: 10-15. ISSN 2289-1552.

Wilkinson, T.S. dan Bhandarkar, P.L.. 1977. *Methodology and Techniques of Social Research*. Himalayan, Bombay.