

DAFTAR PUSTAKA

Anthony, R. N., & V. Govindarajan. (2007). *Management Control Systems* (McGraw-Hill IRWIN.Aronson & K.G. Lofgre, Eds.). Massachusetts:EdwardElgarPublishing,Inc.

Brugger, F., & Engebretsen, R. (2022). Defenders of the status quo: making sense of the international discourse on transfer pricing methodologies. *Review of International Political Economy*, 29(1), 307–335. <https://doi.org/10.1080/09692290.2020.1807386>

Clarkson, M. B. E. (1995). A STAKEHOLDER FRAMEWORK FOR ANALYZING AND EVALUATING CORPORATE SOCIAL PERFORMANCE. In *Management Review* (Vol. 20, Issue 1).

Clempner, J. B. (2019). Optimal level of transfer pricing for profit sharing: a Lagrange regularized game theory approach. *Optimization and Engineering*, 20(3), 833–852. <https://doi.org/10.1007/s11081-019-09420-x>

Clempner, J. B., & Poznyak, A. S. (2019). Solving Transfer Pricing Involving Collaborative and Non-cooperative Equilibria in Nash and Stackelberg Games: Centralized–Decentralized Decision Making. *Computational Economics*, 54(2), 477–505. <https://doi.org/10.1007/s10614-018-9836-3>

Compro Kalla Translog. (2023).

Creswell, Jhon. W. (2014). *Research Design: Qualitative, Quantitative, and Mixed Methods* (Fourth Edition). SAGE Publication.

Davies, R. B., Martin, J., Parenti, M., & Toubal, F. (2018). *KNOCKING ON TAX HAVEN'S DOOR*. 100(1), 120–134. <https://doi.org/10.2307/26616184>

de Mooij, R., & Liu, L. (2020). At a Cost: The Real Effects of Transfer Pricing Regulations. *IMF Economic Review*, 68(1), 268–306.

<https://doi.org/10.1057/s41308-019-00105-0>



de Waal, A. A. (2003). Behavioral factors important for the successful implementation and use of performance management systems. *Management Decision*, 41(8), 688–697. <https://doi.org/10.1108/00251740310496206>

Donaldson, T., & Preston, L. E. (1995). THE STAKEHOLDER THEORY OF THE CORPORATION: CONCEPTS, EVIDENCE, AND IMPLICATIONS and from the specific comments of many people, including Professors Aupperle. In *Academy of Management Review* (Vol. 20, Issue 1).

Evans, S., & Tourish, D. (2017). Agency theory and performance appraisal: How bad theory damages learning and contributes to bad management practice. *Management Learning*, 48(3), 271–291. <https://doi.org/10.1177/1350507616672736>

Ezenagu, A. (2022). *FLORIDA TAX REVIEW Safe Harbor regimeS in Transfer Pricing-an african PerSPecTive* (Vol. 26, Issue 1).

Fan, H.-S., Lee, H., & Lee, H.-L. (2023). Transfer Pricing Strategy and Earnings Informativeness. In *Finance & Management Strategy* (Vol. 18, Issue 1).

Freeman, R. E., & Phillips, R. A. (2002). Stakeholder Theory: A Libertarian Defense. In *Quarterly* (Vol. 12, Issue 3). <http://www.jstor.org>

Friis, I. (2020). Preservation of incentives inside the firm: A case study of a Quasi-market for cost-based transfer pricing. *Journal of Management Accounting Research*, 32(2), 137–157. <https://doi.org/10.2308/jmar-52562>

Guzikova, L. A., & Nechitaylo, I. A. (2020). Dysfunctionality of two-part transfer pricing in investment centers' performance assessment. *Management (Croatia)*, 25(2), 291–304. <https://doi.org/10.30924/mjcmi.25.2.16>

Hamamura, J. (2022). Cost-based transfer pricing with the existence of a direct channel in an integrated supply chain. *Journal of Modelling in Management*, (.), 1544–1565. <https://doi.org/10.1108/JM2-08-2020-0218>



Hansen, D. R., & Mowen, M. M. (2005). *Cost Management: Accounting and Control*. Thomson.

Hennink, M., Hutter, I., & Bailey, A. (2020). *Qualitative Research Methods* (2E ed.). SAGE Publication Ltd.

Horngren, C. T. , F. G., & Datar, S. M. (1997). *Cost Accounting: A Managerial Emphasis* (9th ed.). Prentice Hall.

<https://kalla.co.id/presdir-speech>. (2025).

Hummel, K., Pfaff, D., & Bisig, B. (2019). Can the integration of a tax-compliant transfer pricing system into the management control system be successful?: Yes, it can! *Journal of Accounting and Organizational Change*, 15(2), 198–230. <https://doi.org/10.1108/JAOC-09-2017-0077>

Irawan, F., Kinanti, A., & Suhendra, M. (2020). The Impact of Transfer Pricing and Earning Management on Tax Avoidance. *International Research Association for Talent Development and Excellence*, 12(3).

Kalra, A., & Afzal, M. N. I. (2023). 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. <https://doi.org/10.1108/itpd-04-2023-0011>

Kamayanti, A. (2016). *Metodologi Penelitian Kualitatif Akuntansi: Pengantar Religiositas Keilmuan* (A. D. Mulawarman, Ed.). Yayasan Rumah Peneleh.

Kaplan, & Norton, D. P. (1992). The balanced scorecard: Measures that drive performance. *Harvard Business Review*, 70(1), 71–79.

Kaplan, R. S., & Norton, D. P. (1996). strategic learning & the balanced scorecard. In *Strategy & Leadership* (Vol. 24, Issue 5, pp. 18–24).

[s://doi.org/10.1108/eb054566](https://doi.org/10.1108/eb054566)



Kaplan, R. S., & Norton, D. P. (2001). *Transforming the Balanced Scorecard from Performance Measurement to Strategic Management: Part I THE BALANCED SCORECARD EMERGES.*

Kasim, S. (2024). 4_SK- GABUNG 1_4_final. *Transformasi Pemikiran Dan Kebijakan Hadji Kalla Dalam Pengelolaan Bisnis Kalla Group.*

Knoll, B., Kruse-Becher, S., & Riedel, N. (2023). The impact of transfer pricing laws on import mis-pricing – Evidence from Denmark. *Economics Letters*, 233. <https://doi.org/10.1016/j.econlet.2023.111361>

Kobetsky, M. (2019). The Transfer-Pricing Profit-Split Method After BEPS: Back to the Future. *Canadian Tax Journal/Revue Fiscale Canadienne*, 67(4), 1077–1105. <https://doi.org/10.32721/ctj.2019.67.4.sym.kobetsky>

Lantz, B. (2009). The double marginalization problem of transfer pricing: Theory and experiment. *European Journal of Operational Research*, 196(2), 434–439. <https://doi.org/10.1016/j.ejor.2008.04.007>

Larasati, N. V., & Arieftiara, D. (2023). Transfer pricing in Indonesia: Do managers still utilize it as an effective strategy? *International Journal of Research in Business and Social Science (2147- 4478)*, 12(7), 48–60. <https://doi.org/10.20525/ijrbs.v12i7.2979>

Löffler, C. (2019). Divisionalization and domestic transfer pricing for tax considerations in the multinational enterprise. *Management Accounting Research*, 45. <https://doi.org/10.1016/j.mar.2019.07.003>

Marr, B., & Schiuma, G. (2003). Business performance measurement – past, present and future. *Management Decision*, 41(8), 680–687. <https://doi.org/10.1108/00251740310496198>



- Matsui, K. (2012). Cost-based transfer pricing under R&D risk aversion in an integrated supply chain. *International Journal of Production Economics*, 139(1), 69–79. <https://doi.org/10.1016/j.ijpe.2011.10.030>
- Merchant, K. A., & Van der Stede. (2017). *Management Control Systems: Performance Measurement, Evaluation and Incentives* (4th ed). Pearson.
- Merle, R., Al-Gamrh, B., & Ahsan, T. (2019). Tax havens and transfer pricing intensity: Evidence from the French CAC-40 listed firms. *Cogent Business and Management*, 6(1). <https://doi.org/10.1080/23311975.2019.1647918>
- Nasini, S., Verschelde, M., & Merlevede, B. (2024). Optimal transfer prices and technology in decentralized business groups. *European Journal of Operational Research*. <https://doi.org/10.1016/j.ejor.2024.07.007>
- Nickols, F. (2007). Performance Appraisal Weighed. *The Journal for Quality and Participation*, 30(1), 13–16.
- Niu, B., Liu, Y., Liu, F., & Lee, C. K. M. (2019). Transfer pricing and channel structure of a multinational firm under overseas retail disruption risk. *International Journal of Production Research*, 57(9), 2901–2925. <https://doi.org/10.1080/00207543.2018.1516902>
- Plesner Rossing, C. (2013). Tax strategy control: The case of transfer pricing tax risk management. *Management Accounting Research*, 24(2), 175–194. <https://doi.org/10.1016/j.mar.2013.04.008>
- Poursoleyman, E., Mansourfar, G., Homayoun, S., & Rezaee, Z. (2022). Business sustainability performance and corporate financial performance: the mediating role of optimal investment. *Managerial Finance*, 48(2), 348–369. <https://doi.org/10.1108/MF-01-2021-0040>



R. Edward Freeman. (1984). *Strategic Management: A Stakeholder Approach Business and Public Policy Series Pitman series in business and public policy.* Pitman.

Reineke, R., & Weiskirchner-Merten, K. (2021). Transfer pricing and location of intangibles—spillover and tax avoidance through profit shifting. *Journal of Management Accounting Research*, 33(1), 129–148.
<https://doi.org/10.2308/JMAR-19-052>

Rogers, H., & Oats, L. (2022). Transfer pricing: changing views in changing times. *Accounting Forum*, 46(1), 83–107.
<https://doi.org/10.1080/01559982.2021.1926778>

Sari, D., Hermawan, A., & Fitriana, U. (2021). Influence of Profitability, Company Size and Tunneling Incentive on Company Decisions of Transfer Pricing (Empirical Studies on Listed Manufacturing Companies Indonesia Stock Exchange period 2012-2019). In *Turkish Journal of Computer and Mathematics Education* (Vol. 12, Issue 4).

Sari, D. K., Siregar, S. V., Martani, D., & Wondabio, L. S. (2023). The effect of audit quality on transfer pricing aggressiveness and firm risk: Evidence from Southeast Asian countries. *Cogent Business and Management*, 10(2).
<https://doi.org/10.1080/23311975.2023.2224151>

Schechner, R. (1988). *Performance Theory*. Routledge.

Sebele-Mpofu, F., Mashiri, E., & Schwartz, S. C. (2021). An exposition of transfer pricing motives, strategies and their implementation in tax avoidance by MNEs in developing countries. *Cogent Business and Management*, 8(1).
<https://doi.org/10.1080/23311975.2021.1944007>



- Seppälä, T., Kenney, M., & Ali-Yrkkö, J. (2014). Global supply chains and transfer pricing: Insights from a case study. *Supply Chain Management*, 19(4), 445–454. <https://doi.org/10.1108/SCM-01-2014-0049>
- Septarini, N. (2012). *REGULASI DAN PRAKTIK TRANSFER PRICING DI INDONESIA DAN NEGARA MAJU*.
- Sikka, P., & Willmott, H. (2010). The dark side of transfer pricing: Its role in tax avoidance and wealth retentiveness. *Critical Perspectives on Accounting*, 21(4), 342–356. <https://doi.org/10.1016/j.cpa.2010.02.004>
- Simamora, H. (1999). Akuntansi Manajemen, cetakan pertama. *Jakarta: Salemba Empat*.
- Simons, R. (2000). *Performance Measurement and Control Systems for Implementing Strategy: Text and Cases*. Prentice-Hall.
- Slager, R., Pouryousefi, S., Moon, J., & Schoolman, E. D. (2020). Sustainability Centres and Fit: How Centres Work to Integrate Sustainability Within Business Schools. *Journal of Business Ethics*, 161(2), 375–391. <https://doi.org/10.1007/s10551-018-3965-4>
- Sugiyono. (2013). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Alfabeta.
- Syamsul Rijal. (2019). *PENGARUH NILAI-NILAI ISLAM TERHADAP BUDAYA ORGANISASI DAN KINERJA PERUSAHAAN KALLA GROUP DI MAKASSAR*.
- Taylor, G., Richardson, G., & Lanis, R. (2015). Multinationality, tax havens, intangible assets, and transfer pricing aggressiveness: An empirical analysis. *Journal of International Accounting Research*, 14(1), 25–57. <https://doi.org/10.2308/jiar-51019>



A., Devy Aisyah Ansar, A., Putri Utami, A., & Putri, I. (2022). *Manfaat gimplementasian Balanced Scorecard: Sebuah Literatur*.

- Wadongo, B., & Abdel-Kader, M. (2014). Contingency theory, performance management and organisational effectiveness in the third sector. *International Journal of Productivity and Performance Management*, 63(6), 680–703.
<https://doi.org/10.1108/IJPPM-09-2013-0161>
- Yin, R. K. (2009). *Case Study Research: Design and Methods*. Sage.

