

DAFTAR PUSTAKA

- Acaravci, Kalilli. 2015. *The Determinants of Capital Structure: Evidence From Turkish Manufacturing Sector*. International Journal of Economics and Financial Issues Vol.5, No. 1.
- Alipour, Mohammad, Mir Farhad Seddigh Mohammadi, and Hojjatollah Derakhshan. 2015. *Determinants of Capital Structure: An Empirical Study of Firm in Iran*. International Journal of Law and Management Vol. 57 No. 1.
- Antoniou, Antonios, Yilmaz Guney, and Krishna Paudyal. 2008. *The Determinants of Capital Structure: Capital Market-Oriented versus Bank- Oriented Institutions*. Journal of Financial and Quantitative Analysis.
- Bepari, Md Khokan, Sheikh F. Rahman, and Abu Taher Mollik. 2013. *Value Relevance of Earnings and Cash Flows During the Global Financial Crisis*. Review of Accounting and Finance Vol. 12 No.3.
- Brealey, Richard A., Stewart C. Myers dan Franklin Allen. 2014. Principles of Corporate Finance. New York: McGraw Hill.
- Brealey, Richard A, Stewart C. Myers, dan Alan J. Marcus. 2009. Dasar-dasar Manajemen Keuangan Perusahaan. Jilid 1. Edisi Kelima. Jakarta: Erlangga.
- Brigham, Eugene F, dan Joel F. Houston. 2006. Fundamentals of Financial Management, Dasar – Dasar Manajemen Keuangan Buku 1. Edisi Kesepuluh. Jakarta: Salemba.
- Chada, Saurabh and Anil K. Sharma. 2015. *Determinants of Capital Structure: an Empirical Evaluation From India*. Journal of Advances in Management Research Vo. 12 No. 1.
- Chowdhury, Anup and Suman Paul Chowdhury. 2010. *Impact of Capital Structure on Firm's Value: Evidence from Bangladesh*. Business and Economic Horizons Vol. 3, Issues 3.
- Daskalakis, Nikolaos & Maria Psillaki. 2014. *Do country or firm factors explain capital structure? Evidence from SMEs in France and Greece*. Applied Financial Economics, 18, 87-97.
- Fahmi, Irham. 2012. Pengantar Manajemen Keuangan. Bandung: Alfabeta.

- Fahmi, Irham. 2014. *Manajemen Keuangan Perusahaan dan Pasar Modal*. Jakarta: Mitra Wacana Media.
- Fitriyanto. 2013. *Faktor-faktor yang Mempengaruhi Struktur Modal dan Dampaknya Terhadap Nilai Perusahaan*. Semarang: Universitas Negeri Semarang.
- Ghozali, Imam. 2018. *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23 (Edisi 9)*. Cetakan ke IX. Semarang: Badan Penerbit Universitas Diponegoro.
- Gitman, Lawrence. 2009. *Principles of Manajerial Finance*. United States : Pearson Addison Wesley.
- Guner, Ayşegül. 2015. *The Determinants of Capital Structure Decisions: New Evidence from Turkish Companies*. *Procedia Economics and Finance* 38, 84-89
<https://www.finansialku.com/pph-25-badan-pajak-penghasilan/>
- Kashmir. 2010. *Pengantar Manajemen Keuangan*. Jakarta: Kencana Prenada Media Group.
- Khasmir, 2014. *Analisis Laporan Keuangan, Edisi Pertama, Cetakan Ketujuh*. Jakarta: Raja Grafindo Persada.
- Kordlouie, Hamidreza, Fatemeh Mosadegh and Hamid Mahdavi Rad. 2014. *Impact of Cash Flow on Capital Structure of Firms Listed in Tehran Stock Exchange*. *American Journal of Business and Management* Vol.3, No.2.
- Kouki, Mondher. 2011. *Capital Structure Determinants: New Evidence from French Panel Data*. *International Journal of Business and Management* Vol. 7, No1.
- Lim, Thian Cheng. 2012. *Determinants of Capital Structure Empirical Evidence from Financial Listed on China*. *International Journal of Economics and Finance* Vol. 4, No. 3.
- Martani. 2014. *Akuntansi keuangan menengah berbasis PSAK*. Jakarta: Salemba 4.
- Maulina, Gilda, Nila Firdausi Nuzula dan Ferina Nurlaily. 2018. *Pengaruh Faktor - faktor Penentu Struktur Modal Terhadap Struktur Modal*. *Jurnal Administrasi Bisnis*, Vol. 58, No. 1.

- Muhammad, B. 2012. Analisis Pengaruh Strategi Bisnis Perusahaan Terhadap Tingkat Penghindaran Pajak pada Perusahaan Manufaktur yang Terdaftar di BEI. Depok. Universitas Indonesia.
- Mulyani, Sri, dkk. 2014. Pengaruh Karakteristik Perusahaan, Koneksi Politik dan Reformasi Perpajakan Terhadap Penghindaran Pajak. Jurnal Mahasiswa Perpajakan, Vol.2(1), pp.1-9
- Munawir. 2014. Analisa Laporan Keuangan. Yogyakarta: Liberty Yogyakarta.
- Nidar, Sulaeman Rahman. 2016. Manajemen Keuangan Perusahaan Modern. Bandung: Pustaka Reka Cipta.
- Nurlia dan Butet Wulan. 2017. Manajemen Keuangan. Jawa Barat: Nusa Litera Inspirasi.
- Pramesti, Getut. 2014. Kupas Tuntas Data Penelitian dengan SPSS 22. Jakarta: Elex Media Komputindo.
- Pramesti, Getut. 2016. Statistika Lengkap secara Teori dan Aplikasi. Jakarta: Elex Media Komputindo
- Ikatan Akuntan Indonesia.2019. Pernyataan Standar Akuntansi Keuangan No 2 (Revisi 2016). Jakarta: IAI.
- Ikatan Akuntan Indonesia.2019. Pernyataan Standar Akuntansi Keuangan No 16 (Revisi 2015). Jakarta: IAI.
- Ramli, Nur Aina, Hengky Latan and Grace T. Solovada. 2019. *Determinants of Capital Structure and Firm Financial Performance – A PLS-SEM Approach: Evidence from Malaysia and Indonesia*. The Quartely Review Economics and Finance Vol. 71.
- Sartono, Agus. 2010. Manajemen Keuangan Teori dan Aplikasi, Edisi Empat. Yogyakarta: BPFY Yogyakarta.
- Sheikh, Nadeem Ahmed dan Zongjun Wang. 2011. Determination of Capital Structure an empirical study of firms in manufacturing industry of Pakistan. Managerial finance review, Vol. 37, No. 2, 117-133.
- Singh, Harsh Partap and Satish Kumar. 2017. *Working Capital Requirements of Manufacturing SMEs: Evidence from Emerging Economy*. Review of

International Business and Strategy. <https://doi.org/10.1108/RIBS-03-2017-0027>.

Smart, S.B, and Megginson, Gitman. 2004. *Corporate Finance*. Ohio: South Western, Thomson Learning: Mason.

Sudjinan dan Hairul Anam. 2018. *Manajemen Keuangan Teori dan Soal Latihan*. Depok: Raja Grafindo Persada.

Sutrisno. 2013. *Manajemen Keuangan Teori, Konsep dan Aplikasi*. Yogyakarta: Ekonisia FE UII Yogyakarta.

Teguh, Muhammad. 2014. *Metode Kuantitatif dan Analisis Ekonomi dan Bisnis*. Jakarta: Raja Grafindo Persada.

