

REFERENCES

- Adawiah, Diyah. 2011. The analysis of tax planning implementation on cost of employee's welfare at Yayasan Al-Muhajirin Depok city. *Skripsi*. (in Indonesian Language)
- Aryanti, Yessica Dewi dan Hari Hananto. 2013. The implementation of tax planning in minimizing income tax payment at PT. X in Semarang. *Jurnal Ilmiah Mahasiswa Universitas Surabaya*, Vol. 2, No. 1. (in Indonesian Language)
- Katuuk, Yolanda C. 2013. The analysis of tax planning implementation through revaluation of fixed assets at PT. Angkasa Putra I (Persero) Sam Ratulangi Airport. *Jurnal EMBA*, Vol. 1, No. 3, September, Hal: 540-550. (in Indonesian Language)
- Mardiasmo. 2011. *Perpajakan*. Edisi Revisi 2011. Yogyakarta: Badan Penerbit CV. ANDI OFFSET.
- Moleong, Lexy J. 2010. *Metodologi Penelitian Kualitatif*. Bandung: PT. REMAJA ROSDAKARYA.
- Muaja, Rifaldi Josua, Jullie Sondakh, dan Steven Tangkuman. 2015. The Analysis of tax planning implementation on corporate taxpayer at PT.ELSADAI SERVO CONS. *Jurnal EMBA*, Vol. 3, No. 4, Desember, Hal: 82-91. (in Indonesian Language)
- Natakhariisma, Vyakana dan I Kadek Sumadi. 2014. The analysis of tax planning in improving optimalization of income tax payment at PT. Chidehafu. *E-Jurnal Akuntansi Universitas Udayana*, Hal: 324-339. (in Indonesian Language)
- Ratag, Giantino A. 2013. Tax planning through depreciation of fixed assets method in calculating corporate income tax at PT. BANK SULUT. *Jurnal EMBA*, Vol. 1, No. 3, September, Hal: 950-958. (in Indonesian Language)
- Resmi, Siti. 2003. *Teori Perpajakan dan Kasus*. Jakarta: Salemba Empat.

- Rori, Handri. 2013. The analysis of tax planning implementation on corporate income tax. *Jurnal EMBA*, Vol. 1, No. 3, Juni, Hal: 410-418. (in Indonesian Language)
- Rusmana, Oman, Erikson Wijaya, dan Suryo C.P. 2016. *1001 Hal Tentang Pajak*. Jakarta Selatan: SMART.
- Sahilatua, Priska Febriani dan Naniek Noviari. 2013. The implementation of tax planning on Income tax 21 as tax saving payment strategy. *E-Jurnal Akuntansi Universitas Udayana*, Hal: 231-250. (in Indonesian Language)
- Silalahi, Ulber. 2006. *Metode Penelitian Sosial*. Bandung: Unpar Press.
- Silitonga, Laorens. 2013. The implementation of tax planning on corporate income tax at CV. ANDI OFFSET branch Manado. *Jurnal EMBA*, Vol. 1, No. 3, September, Hal: 829-839. (in Indonesian Language)
- Suandy, Erly. 2013. *Perencanaan Pajak*. Jakarta: Salemba Empat.
- Sugiyono. 2009. *Metode Penelitian Bisnis (Pendekatan Kuantitatif, Kualitatif, dan R&D)*. Bandung: Alfabeta.
- Undang-Undang Perpajakan No. 17 Tahun 2000, tentang Pajak Penghasilan.
- Wijaya, Santi Dewi. 2007. Tax planning as an effort in minimizing tax burden. *Skripsi*. (in Indonesian Language)
- Yin, Robert K. 2014. *Studi Kasus Desain dan Metode*. Jakarta: Rajawali Pers.
- Zain, Mohammad. 2007. *Manajemen Perpajakan*. Jakarta: Salemba Empat.
- <http://anggaran.depkeu.go.id> (diakses pada 2016).
- <http://kemenkeu.go.id> (diakses pada 2016).
- <http://pajak.go.id> (diakses pada 2016).