

- Barbu et al. (2022) Knowledge Mapping of Optimal Taxation Studies A Bibliometric Analysis and Network Visualization (sustainability <http://www.en.Wikipedia.org>)

Prof Dr BANDI, SE, Msi, Ak, CA, CTA, CPA

Sesi 11: RPS

11	Draft paper	Draft paper	Draft paper	V	-	150	Menyusun draft paper dan mempresentasikan	Sesuai yang tertulis pada Basis Penilaian "Point 1 sampai dengan 3"
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**Research Issues in Tax and Internal Revenue
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Reseach

RITIR Research – Article Sources

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Inspiring research work (bandi.feb.uns.ac.id)

Tugas

ARTIKEL

Artikel berikut sangat membantu para peneliti, khususnya para mahasiswa yang sedang menyelesaikan Disertasi, Tesis, dan Skripsi.

1. Brawn & Warner (1985), contoh menghitung return abnormal (unexpected return), [unduh](#);
2. Baxamusa (2011), contoh penggunaan teori, [unduh](#);
3. Balsam *et al.* (2003) contoh kerangka pemikiran penelitian, [unduh](#);
4. Baron & Kenny (1986) contoh model moderator-mediator, [unduh](#);
5. Basu (1997) contoh memodel *dummy variable* dalam model, [unduh](#);

TESIS/ TA

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Inspiring research work (bandi.feb.uns.ac.id = Baxamusa (2011): **HOW WELL DO MARKET TIMING, CATERING, AND CLASSICAL THEORIES EXPLAIN**

TABLE 1. Predicted Relations between Dependent Variables and Independent Variables.

Dependent Variable (1)	Independent Variable (2)	Classical View (3)	Market Timing (4)	Catering (5)
<i>Investment</i>	<i>Perception</i>	+	-	-
	<i>Perception * Cash Flow</i>	-	+	-
Conditioning on equity dependence				
<i>Investment</i>	<i>Perception</i>	+	-	
	<i>Perception * Cash Flow</i>	-	+	
<i>Equity</i>	<i>Perception</i>	+	-	
Conditioning on nonequity dependence				
<i>Debt</i>	<i>Perception</i>	+	+	-

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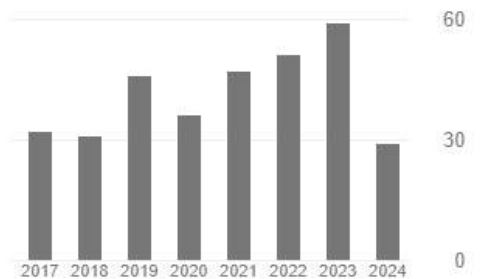


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CEO's religious affiliation and managerial conservatism M Baxamusa, A Jalal Financial Management 45 (1), 67-104	81	2016
The effects of corruption on capital structure: when does it matter? M Baxamusa, A Jalal The Journal of Developing Areas, 315-335	37	2014
Information asymmetry about investment risk and financing choice M Baxamusa, S Mohanty, RP Rao Journal of Business Finance & Accounting 42 (7-8), 947-964	34	2015
It pays to partner with a firm that writes annual reports well☆ M Baxamusa, A Jalal, A Jha Journal of Banking & Finance 92, 13-34	27	2018

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How well do market timing, catering, and classical theories explain corporate decisions? M Baxamusa Journal of Financial Research 34 (2), 217-239	24	2011
How well do market timing, catering, and classical theories explain corporate decisions? M Baxamusa Journal of Financial Research 34 (2), 217-239	21	2011
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Does policy uncertainty increase relational risks? Evidence from strategic alliances M Baxamusa, S Datta, A Jha Financial Management 50 (3), 645-689	10	2021
Mergers that create value M Baxamusa Carlson School of Management, University of Minnesota	7	2006

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Inspiring research work (Baxamusa (2011): **HOW WELL DO MARKET TIMING, CATERING, AND CLASSICAL THEORIES EXPLAIN CORPORATE DECISIONS?**

- [Mufaddal Baxamusa](#)
- First published: 16 June 2011
- <https://doi.org/10.1111/j.1475-6803.2011.01289.x>
- Citations: [8](#)

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Baxamusa (2011):

INTI	PENDAPAT
TEORI/ Peneliti sebelumny	<ul style="list-style-type: none">• Tujuan utama CEO adalah untuk memaksimalkan nilai fundamental perusahaan.• CEO dapat melakukan ini dengan berinvestasi dalam proyek-proyek yang dianggapnya menguntungkan (Morck, Shleifer, and Vishny 1990; Blanchard, Rhee, and Summers 1993) dan membiayai investasi ini dengan menggunakan dana internal atau eksternal.• Dana internal menjadi sumber pendanaan yang disukai karena relatif lebih murah.• Di sisi lain, jika CEO merasakan kebutuhan akan investasi besar, karena dana internal terbatas, ia dapat beralih ke dana eksternal
Peneliti	<ul style="list-style-type: none">• Saya berpendapat bahwa jika CEO merasa dia memiliki peluang investasi yang lebih menguntungkan, dia berinvestasi lebih banyak dan menggunakan lebih banyak modal eksternal.• Peningkatan pembiayaan eksternal harus menyebabkan penurunan sensitivitas investasi terhadap arus kas internal
Dugaan/ hipotesis	<ul style="list-style-type: none">• Ketika CEO beralih ke keuangan eksternal, dia memilih antara utang dan ekuitas. Keputusannya didasarkan pada sumber modal yang tersedia untuk perusahaan.• Dia harus memilih utang jika perusahaan memiliki akses ke utang dan sebaliknya harus memilih ekuitas.• Jadi, untuk perusahaan yang bergantung pada ekuitas, ketika persepsinya meningkat, CEO berinvestasi lebih banyak, yang mengarah pada peningkatan penerbitan ekuitas

RITIR Research - example

Inspiring research work (Baxamusa (2011): **HOW WELL DO MARKET TIMING, CATERING, AND CLASSICAL THEORIES EXPLAIN CORPORATE DECISIONS?**

Abstract

- Perdebatan penting dalam keuangan perusahaan adalah apakah CEO (CEO) mengeksploitasi kesalahan harga ekuitas.
- Dalam artikel ini saya **menyusun** ukuran perubahan yang tidak dapat dijelaskan dalam kepemilikan saham CEO suatu perusahaan untuk menguji secara empiris prediksi yang kontras mengenai timing pasar, catering, dan teori klasik keputusan perusahaan.
- Konsisten dengan prediksi teori klasik, saya menemukan bahwa perusahaan meningkatkan investasinya dan bahkan menggunakan modal mahal untuk membiayai investasi ketika ada peningkatan kepemilikan saham CEO yang tidak dapat dijelaskan.
- Namun, saya tidak menemukan dukungan empiris untuk prediksi catering dan lemahnya dukungan empiris untuk prediksi waktu pasar.

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Scientific research: <https://www.scirp.org/journal/articles.aspx?>

- **Keywords:** performance measurement and responsibility center

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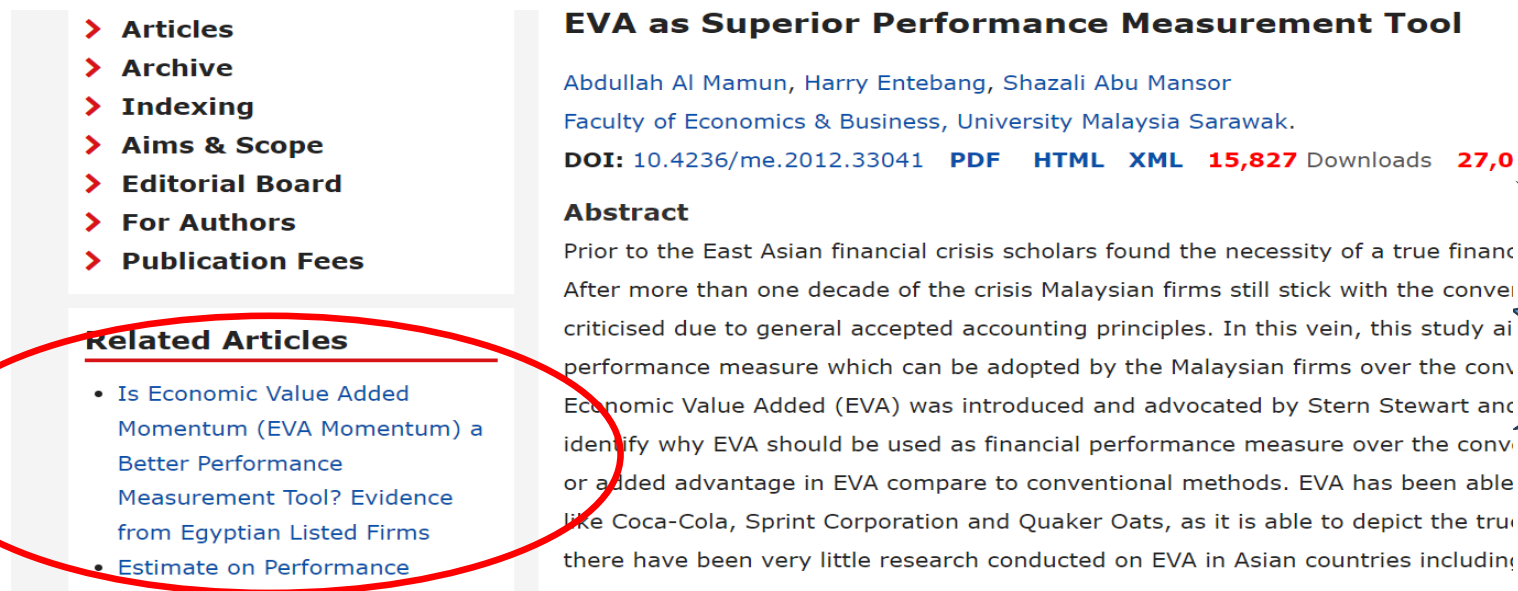
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- A. Mamun, H. Entebang and S. Mansor, "EVA as Superior Performance Measurement Tool," *Modern Economy*, Vol. 3 No. 3, 2012, pp. 310-318. doi: [10.4236/me.2012.33041](https://doi.org/10.4236/me.2012.33041).

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- Keywords: **performance measurement and responsibility center**



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EVA as Superior Performance Measurement Tool

Abdullah Al Mamun, Harry Entebang, Shazali Abu Mansor
Faculty of Economics & Business, University Malaysia Sarawak.

DOI: 10.4236/me.2012.33041 PDF HTML XML 15,827 Downloads 27,0

Abstract

Prior to the East Asian financial crisis scholars found the necessity of a true financial performance measure which can be adopted by the Malaysian firms over the conventional methods. After more than one decade of the crisis Malaysian firms still stick with the conventional methods criticised due to general accepted accounting principles. In this vein, this study aims to identify why EVA should be used as financial performance measure over the conventional methods or added advantage in EVA compare to conventional methods. EVA has been able to depict the true performance of a firm like Coca-Cola, Sprint Corporation and Quaker Oats, as it is able to depict the true performance. There have been very little research conducted on EVA in Asian countries including

- Omneya, A. , Ashraf, S. and Eldin, B. (2021) Is Economic Value Added Momentum (EVA Momentum) a Better Performance Measurement Tool? Evidence from Egyptian Listed Firms. *American Journal of Industrial and Business Management*, **11**, 297-319. doi: [10.4236/ajibm.2021.113019](https://doi.org/10.4236/ajibm.2021.113019)