

## INTISARI

Penelitian ini bertujuan untuk menganalisis Pengaruh Mekanisme Bonus, Tax Minimization, Exchange Rate dan Multinationality terhadap Keputusan Transfer Pricing pada Perusahaan Non Keuangan yang Terdaftar di Bursa Efek Indonesia tahun 2011-2015. Dalam Penelitian ini sampel berjumlah 80 perusahaan yang dipilih menggunakan metode *purposive sampling*. Alat yang digunakan adalah SPSS versi 22

Berdasarkan hasil penelitian, diperoleh kesimpulan bahwa mekanisme bonus dan *tax minimization* berpengaruh signifikan terhadap keputusan perusahaan dalam melakukan *transfer pricing*, sementara *exchange rate* dan *multinationality* tidak mempengaruhi perusahaan dalam mengambil keputusan *transfer pricing*.

Kata kunci: *Transfer Pricing*, Mekanisme Bonus, *Tax Minimization*, *Exchange Rate* dan *Multinationality*.

## **ABSTRACT**

*This study aims to analyze the influence of bonus mechanism, tax minimization, exchange rate and multinationality towards transfer pricing decision on non financial companies listed in Indonesia Stock Exchange for year 2011-2015. In this study, the samples are counted to 80 companies which choosed with purposive sampling methods. Analyzed tool used is SPSS version 22.*

*Based on the analysis, the study give a result that bonus mechanism and tax minimization has significant effect on company's transfer pricing decision, meanwhile exchange rate and multinationality didn't give any effect on company's transfer pricing decision.*

*Keywords: Transfer Pricing, Bonus Mechanism, Tax Minimization, Exchange Rate and Multinationality.*