

INTISARI

Penelitian ini bertujuan untuk memberikan gambaran dan menganalisis tentang pengaruh pajak, *tunneling incentive*, mekanisme bonus dan *exchange rate* terhadap praktik *transfer pricing*. Populasi pada penelitian ini merupakan sektor-sektor dalam perusahaan manufaktur yang terdaftar di BEI dan menyajikan laporan tahunan tahun 2013-2017. Total sampel sebanyak 42 perusahaan yang diperoleh dari *purposive sampling*. Metode analisis menggunakan regresi logistik dengan program IDM SPSS.

Hasil penelitian ini menunjukkan bahwa pada sektor industri dasar kimia, variabel pajak berpengaruh terhadap *transfer pricing* sedangkan variabel *tunneling incentive*, mekanisme bonus dan *exchange rate* tidak berpengaruh terhadap praktik *transfer pricing*. Penelitian sektor aneka industri menunjukkan bahwa variabel *tunneling incentive* berpengaruh terhadap *transfer pricing* sedangkan pada variabel pajak, mekanisme bonus dan *exchange rate* tidak berpengaruh terhadap praktik *transfer pricing*. Penelitian sektor barang konsumsi menunjukkan bahwa variabel pajak dan mekanisme bonus berpengaruh terhadap *transfer pricing* sedangkan variabel *tunneling incentive* dan *exchange rate* tidak berpengaruh terhadap praktik *transfer pricing*.

Kata kunci : pajak, *tunneling incentive*, mekanisme bonus, *exchange rate*, *transfer pricing*.

ABSTRACT

This study aims to provide an overview and analyze the influence of taxes, tunneling incentives, bonus mechanism and exchange rate on transfer pricing practices. The population in this study are companies in manufacturing that listed on the IDX and present annual reports for 2013-2017. Total sample in 42 companies that obtained by using purposive sampling method. The analytical method uses logistic regression with the SPSS IDM program.

The results of this study indicate that in the basic chemical industry sector, tax variable influence the transfer pricing while the tunneling incentive, bonus mechanism and exchange rate variables have no effect on the transfer pricing practice. Research on various industrial sectors shows that the tunneling incentive variable has an effect on transfer pricing while the tax, bonus mechanism and exchange rate variables have no effect the transfer pricing practice. Research on the consumer goods sector shows that tax and bonus mechanisms variables influence the transfer pricing while the tunneling incentive and exchange rate variables have no effect on transfer pricing practices.

Keywords: tax, tunneling incentive, bonus mechanism, exchange rate, transfer pricing.