

**PENGARUH MEKANISME BONUS, KEPEMILIKAN  
ASING DAN UKURAN PERUSAHAAN TERHADAP  
PENERAPAN *TRANSFER PRICING***

**( Studi Kasus pada Perusahaan Manufaktur Sektor Aneka Industri  
dan Sektor Industri Barang Konsumsi Periode 2014-2017 )**

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**ABSTRAK**

Penelitian ini untuk mengetahui pengaruh mekanisme bonus, kepemilikan asing dan ukuran perusahaan terhadap penerapan *transfer pricing*. Data yang digunakan dalam Penelitian ini adalah data sekunder perusahaan manufaktur sektor aneka industri dan sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia pada periode 2014-2017. Teknik pengambilan sampel ditentukan berdasarkan Metode *Purposive sampling*. jumlah sampel 21 perusahaan dikalikan empat periode tahun sehingga total sampel penelitian sebanyak 84 data. metode analisis yang digunakan adalah analisis regresi berganda dengan diolah menggunakan software *Statistical Package for Social Science* (SPSS) versi 20.

Hasil penelitian ini menunjukkan bahwa mekanisme bonus tidak berpengaruh terhadap penerapan *transfer pricing*, kepemilikan asing dan ukuran perusahaan berpengaruh terhadap penerapan *transfer pricing*.

Kata kunci : mekanisme bonus, kepemilikan asing, ukuran perusahaan dan *transfer pricing*.

***THE EFFECT OF BONUS MECHANISM, FOREIGN OWNERSHIP AND  
ITS SIZE ON THE IMPLEMENTATION OF TRANSFER PRICING***

*(Case Study on Manufacturing Companies of Various Industrial Sectors and  
Consumer Goods Industrial Sectors for the 2014-2017 Period)*

***ABSTRACT***

*This research is to find out the effect of bonus mechanism, foreign ownership and company size on the implementation of transfer pricing. The data used in this study are secondary data from manufacturing companies in various industry sectors and consumer goods industry sectors which were listed on the Indonesia Stock Exchange in the 2014-2017 period. The sampling technique was determined based on the Purposive Sampling Method. the number of samples of 21 companies is multiplied by four year periods so that the total sample of research is 84 data. The analytical method used is multiple regression analysis processed using Statistical Package for Social Science (SPSS) version 20.*

*The results of this study indicate that the bonus mechanism does not affect the implementation of transfer pricing, foreign ownership and company size affect the implementation of transfer pricing.*

*Keywords: bonus mechanism, foreign ownership, company size and transfer pricing.*

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