

ABSTRAK

Tujuan penelitian ini untuk meneliti pengaruh *Effective Tax Rate*, *Tunneling Incentive*, Kompensasi Bonus terhadap *Transfer Pricing*. Penelitian dilakukan pada perusahaan manufaktur logam dan otomotif tahun 2011-2014. Sampel penelitian ini sebanyak 17 perusahaan manufaktur yang dipilih melalui kriteria sampel. Teknik analisis data yang digunakan dalam penelitian ini adalah regresi logistik.

Hasil penelitian menunjukkan bahwa variabel *Effective Tax Rate* berpengaruh negatif dan tidak signifikan terhadap *Transfer Pricing*, *Tunneling Incentive* berpengaruh positif dan signifikan terhadap *Transfer Pricing*, dan Kompensasi Bonus berpengaruh negatif dan tidak signifikan terhadap *Transfer Pricing*.

Kata Kunci : *Transfer Pricing*, *Effective Tax Rate*, *Tunneling Incentive*, Kompensasi Bonus.



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ABSTRACT

The purpose of this study was to investigate the influence of Effective Tax Rate, Tunneling Incentive, Bonus Compensation to Transfer Pricing. The study was conducted in the years 2011-2014 the Manufacture Companies. The research sample of 17 manufacture companies selected through the sampling criteria. Data analysis techniques used in this research is logistic regression.

The results showed that the Effective Tax Rate negative and not significant impact on Transfer Pricing, Tunneling Incentive positive and significant impact on Transfer Pricing, variable, and Bonus Compensation negative and not significant to Stock returns.

Keywords : *Transfer Pricing, Effective Tax Rate, Tunneling Incentive, Bonus Compensation.*



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