

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *debt covenant*, *good corporate governance* dan *tax haven* terhadap *transfer pricing*. Populasi dalam penelitian ini adalah perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2016 sampai dengan 2020. Sampel penelitian ditentukan dengan menggunakan metode *purposive sampling* dan diperoleh jumlah sampel sebanyak 9 perusahaan. Penelitian dilakukan selama 5 tahun sehingga diperoleh 45 total sampel perusahaan. Jenis data yang digunakan adalah data sekunder dan metode analisis yang digunakan adalah analisis Regresi Linier Berganda. Hasil penelitian menunjukkan bahwa *debt covenant* tidak berpengaruh terhadap *transfer pricing*, *good corporate governance* berpengaruh negatif terhadap *transfer pricing* dan *tax haven* berpengaruh positif terhadap *transfer pricing*.

Kata Kunci : *transfer pricing*, *debt covenant*, *good corporate governance*, *tax haven*

UNIVERSITAS
MERCU BUANA

ABSTRACT

This research aimed to analyze the effect of debt covenants, good corporate governance and tax haven on transfer pricing. The population in this research were manufacturing companies in the consumer goods industry that were listed on the Indonesia Stock Exchange (IDX) in 2016 to 2020. The research sample was determined using the purposive sampling method and it was obtained the number of samples from 9 companies. The research was conducted for 5 years, so it was obtained 45 total sample companies. The type of data used was secondary data, and the analytical method used was Multiple Linier Regression. The results indicated that debt covenant had no effect on transfer pricing, good corporate governance had a negative effect on transfer pricing, and tax haven had a positive effect on transfer pricing.

Keynotes : transfer pricing, debt covenant, good corporate governance, tax haven



UNIVERSITAS
MERCU BUANA