

ABSTRACT

Transfer pricing is one of the tools to create an integration mechanism within a company that diversifies its business. Between subsidiaries and business branches often conduct business transactions. This study aims to analyze the effect of Tunneling Incentive, Bonus Mechanism, Audit Committee and Exchange Rate on Transfer Pricing decisions.

The sample was determined based on the purposive sampling method in order to obtain 26 sample companies. The type of data used is secondary data obtained from the Indonesia Stock Exchange for the 2015-2018 period respectively. The analytical method used is multiple regression test.

The results of this study indicate that the Tunneling Incentive and Exchange Rate have no effect on Transfer Pricing, while the Bonus Mechanism and the Audit Committee have a positive effect on Transfer Pricing

Keywords: Transfer Pricing, Tunneling Incentive, , Bonus Mechanism, Audit Committee, Exchange Rate



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ABSTRAK

Transfer pricing adalah salah satu alat untuk menciptakan mekanisme integrasi dalam perusahaan yang mendiversifikasikan (penganekaragaman) bisnisnya. Antara anak perusahaan dan cabang bisnis sering melakukan transaksi bisnis. Penelitian ini bertujuan untuk menganalisis Pengaruh *Tunneling Incentive*, Mekanisme Bonus, Komite Audit dan *Exchange Rate* terhadap keputusan *Transfer Pricing*.

Sampel ditentukan berdasarkan metode *purposive sampling* sehingga diperoleh 26 perusahaan sampel. Jenis data yang digunakan adalah data sekunder yang diperoleh dari Bursa Efek Indonesia periode 2015-2018 masing-masing. Metode analisis yang digunakan adalah uji regresi berganda.

Hasil penelitian ini menunjukkan bahwa *Tunneling Incentive* dan *Exchange Rate* tidak berpengaruh terhadap *Transfer Pricing*, sedangkan Mekanisme Bonus dan Komite Audit berpengaruh positif terhadap *Transfer pricing*.

Kata kunci : *Transfer pricing, Tunneling Incentive*, mekanisme bonus, komite audit dan *exchange rate*



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