

## **ABSTRACT**

*This study aims to analyze the effect of effective tax rates, tunneling incentives, and good corporate governance on transfer pricing indications. The type of data used in this study is secondary data with the object of transfer pricing research, the effect of effective tax rates, tunneling incentives, and good corporate governance by taking financial report data on manufacturing companies in the consumer goods industry sector, the food and beverage sub-sector which are listed on the Stock Exchange. Indonesia during 2017 – 2021. The data collection technique used the purposive sampling method. So that in this study as many as 65 samples. The data analysis used was multiple linear regression analysis using the statistical program for social science (SPSS) data analysis tool version 25.*

*The results of this study indicate that the effective tax rate has a significant positive effect on transfer pricing. Meanwhile, tunneling incentives and good corporate governance have no significant positive effect on transfer pricing.*

**Keywords:** *Effective Tax Rate, Tunneling Incentive, Good Corporate Governance, Transfer Pricing*

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## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *effective tax rate*, *tunneling incentive*, dan *good corporate governance* terhadap indikasi melakukan *transfer pricing*. Jenis data yang digunakan dalam penelitian ini adalah data sekunder dengan objek penelitian *transfer pricing*, pengaruh *effective tax rate*, *tunneling incentive*, dan *good corporate governance* dengan mengambil data laporan keuangan pada perusahaan manufaktur sektor industri barang konsumsi sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia selama tahun 2017 – 2021. Teknik pengumpulan data menggunakan metode *purposive sampling*. Sehingga dalam penelitian ini sebanyak 65 sampel. Analisis data yang digunakan adalah analisis regresi linear berganda dengan menggunakan alat analisis data *Statistic Program For Social Science* (SPSS) versi 25.

Hasil dari penelitian ini menunjukkan bahwa *effective tax rate* berpengaruh positif signifikan terhadap *transfer pricing*. Sedangkan *tunneling incentive* dan *good corporate governance* memiliki pengaruh positif tidak signifikan terhadap *transfer pricing*.

**Kata Kunci :** *Effective Tax Rate, Tunneling Incentive, Good Corporate Governance, Transfer Pricing*

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