

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *tax minimization*, *tunneling incentive*, *exchange rate* dan ukuran perusahaan terhadap *transfer pricing* pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia Periode 2017-2021. Penelitian ini merupakan penelitian kausal. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yang didasarkan pada kriteria – kriteria yang telah ditentukan. Berdasarkan metode tersebut didapatkan sebanyak 19 perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia Periode 2017-2021. Metode analisis yang digunakan adalah analisis regresi linear berganda. Hasil dari penelitian ini adalah *tax minimization* dan ukuran perusahaan berpengaruh negatif terhadap *transfer pricing*, sedangkan *tunneling incentive* dan *exchange rate* tidak berpengaruh terhadap *transfer pricing*.

Kata Kunci : *Tax Minimization*, *Tunneling Incentive*, *Exchange Rate*, Ukuran Perusahaan, *Transfer Pricing*



ABSTRACT

This study aims to determine the effect of tax minimization, tunneling incentives, exchange rates and company size on transfer pricing in mining companies listed on the Indonesia Stock Exchange for the 2017-2021 period. This research is a causal research. The sample in this study was obtained using a purposive sampling method, which is based on predetermined criteria. Based on this method, there were 19 mining sector companies listed on the Indonesia Stock Exchange for the 2017-2021 period. The analytical method used is multiple linear regression analysis. The results of this study are that tax minimization and company size have a negative effect on transfer pricing, while tunneling incentives and exchange rates have no effect on transfer pricing.

Keywords : Tax Minimization, Tunneling Incentive, Exchange Rate, Company Size, Transfer Pricing

