

ABSTRACT

The research aim the effect of Tunneling Incentive, Bonus Mechanisms, Tax Minimization on Transfer Pricing. This research at company sector Mining and Industry period 2016-2018. Sampling using a purposive sampling technique with a final sample of 99 companies. Data analysis techniques used are descriptive statistics, classic assumption tests, and hypothesis testing using the help of the IBM SPSS statistical version 20.

The results of this study indicate that Tunneling Incentive has a negative effect on Transfer Pricing, Bonus Mechanisms doesn't have a effect on Transfer, and Tax Minimization has a positif effect on Transfer Pricing.

Keywords : *Tunneling Incentive, Bonus Mechanisms, Tax Minimization, Transfer Pricing*



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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Tunneling Incentive*, Mekanisme Bonus, *Tax Minimization* terhadap *Transfer Pricing*. Populasi Penelitian perusahaan sektor pertambangan dan Industry yang terdaftar di Bursa Efek Indonesia tahun 2016-2018. Pengambilan sampel menggunakan Teknik purposive sampling dan diperoleh jumlah sebanyak 99 perusahaan. Teknik Analisis yang digunakan adalah regresi linear berganda dengan menggunakan bantuan program IBM SPSS statistik versi 20.

Hasil penelitian menunjukkan bahwa *Tunneling Incentive* berpengaruh negatif terhadap *Transfer Pricing*, Mekanisme Bonus tidak berpengaruh signifikan terhadap *Transfer Pricing*, dan *Tax Minimization* berpengaruh positif terhadap *Transfer Pricing*.

Kata kunci : *.Tunneling Incentive*, Mekanisme Bonus, *Tax Minimization*, *Transfer Pricing*.

