

## ABSTRAK

Transfer Pricing dapat menimbulkan permasalahan yang cukup sulit untuk diselesaikan, antara lain masalah pajak. Laporan yang mencakup 89 yurisdiksi, 2018 Mutual Agreement Procedure (MAP) Statistics, OECD mencatat jumlah sengketa transfer pricing baru naik 20%. Sehubungan dengan transfer pricing di Indonesia, PT Asian Agri Group (AAG) akhirnya melunasi denda Rp 2,5 triliun. Pajak merupakan salah satu masalah utama yang sulit dihindari oleh setiap perusahaan, karena setiap perusahaan diwajibkan untuk melakukan pembayaran pajak sesuai dengan tarif yang berlaku. Selain pajak keputusan perusahaan melakukan praktik transfer pricing adalah suatu perilaku yang bisa dikatakan menguntungkan pihak dari pemegang saham. Tujuan penelitian ini untuk menganalisis pengaruh pajak, tunneling incentive dan intangible asset sebagai variable independen terhadap variable dependen yaitu transfer pricing. Objek penelitian adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2021. Desain penelitian yang digunakan adalah penelitian kausal, yaitu penelitian untuk mengetahui pengaruh antara satu atau lebih variable bebas (independen) terhadap variable terikat (dependen). Hasil dari penelitian ini, pajak tidak berpengaruh signifikan terhadap transfer pricing, Tunneling incentive tidak berpengaruh signifikan terhadap transfer pricing dan Intangible asset berpengaruh signifikan terhadap transfer pricing

**Kata Kunci :** Pajak, Intangible Asset , Tunneling Incentive, Transfer Pricing

UNIVERSITAS  
MERCU BUANA

## ABSTRACT

Transfer Pricing can cause problems that are quite difficult to solve, including tax issues. The report covering 89 jurisdictions, 2018 Mutual Agreement Procedure (MAP) Statistics, OECD notes that the number of new transfer pricing disputes has increased by 20%. In connection with transfer pricing in Indonesia, PT Asian Agri Group (AAG) finally paid a fine of IDR 2.5 trillion. Tax is one of the main problems that is difficult for every company to avoid, because every company is required to make tax payments according to the applicable rates. In addition to taxes, the company's decision to practice transfer pricing is tunneling incentives, which is a behavior that can be said to benefit shareholders. The purpose of this study is to analyze the effect of taxes, tunneling incentives and intangible assets as independent variables on the dependent variable, namely transfer pricing. The object of research is a manufacturing company listed on the Indonesia Stock Exchange in 2015-2021. The research design used is causal research, namely research to determine the effect of one or more independent variables on the dependent variable. The results of this study, taxes do not have a significant effect on transfer pricing, tunneling incentives do not have a significant effect on transfer pricing and Intangible assets have a significant effect on transfer pricing.

**Keywords:** Pajak, Intangible Assets, Tunneling Incentives, Transfer Pricing

