

ABSTRACT

One of the problems faced by multinational companies occurs when determining transfer pricing, many different factors can affect the determination of transfer pricing. This study aims to determine the effect of profitability, tunneling incentives and intangible assets on transfer pricing. The population in this study are energy sector companies listed on the Indonesia Stock Exchange for the 2017-2021 period. As a research sample, 15 of 79 companies in the energy sector were taken using a purposive sampling method so that the total observations in this study were 75 observations. The data analysis technique used is multiple linear regression testing using SPSS version 25 software. The result of the analysis in this research showed that profitability and tunneling incentive has negative effect on transfer pricing while intangible assets positive effect on transfer pricing. In the determination coefficient test, it shows that profitability, tunneling incentive, and intangible assets variables affect transfer pricing by 34.4%, while the remaining 65.6% is explained by other variables outside of the study.

Keywords: Transfer Pricing, Profitability, Tunneling Incentive, Intangible Assets



ABSTRAK

Salah satu permasalahan yang dihadapi perusahaan multinasional terjadi pada saat menentukan harga transfer, banyak faktor berbeda yang dapat mempengaruhi penentuan harga transfer. Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, *tunneling incentive* dan *intangible assets* terhadap *transfer pricing*. Populasi pada penelitian ini yaitu perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2017-2021. Sebagai sampel penelitian, diambil 15 dari 79 perusahaan sektor energi dengan menggunakan metode *purposive sampling* sehingga total observasi dalam penelitian ini sebanyak 75 observasi. Teknik analisis data yang digunakan adalah regresi linier berganda dengan menggunakan software SPSS versi 25. Hasil analisis dalam penelitian ini menunjukkan bahwa profitabilitas dan *tunneling incentive* berpengaruh negatif terhadap *transfer pricing*, sedangkan *intangible assets* berpengaruh positif terhadap *transfer pricing*. Pada uji koefisien determinasi menunjukkan bahwa variabel profitabilitas, *tunneling incentive*, dan *intangible assets* mempengaruhi *transfer pricing* sebesar 34,4%, sedangkan sisanya sebesar 65,6% dijelaskan oleh variabel lain diluar penelitian.

Kata Kunci: *Transfer Pricing*, Profitabilitas, *Tunneling Incentive*, *Intangible Assets*

