

Pengaruh Pajak, Mekanisme Bonus dan *Tunneling Incentive* Terhadap Keputusan *Transfer pricing* Pada Perusahaan *Go Public* Di Indonesia Periode 2012-2015

Abstrak

Tujuan dari penelitian ini adalah untuk memperoleh bukti empiris pengaruh pajak, mekanisme bonus dan *tunneling incentive* terhadap keputusan *transfer pricing* perusahaan *go public* di BEI. Populasi dalam penelitian ini adalah perusahaan yang terdaftar di BEI periode 2012-2015, sedangkan pengambilan sampel menggunakan metode *purposive sampling*.

Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi logistik menggunakan program SPSS versi 20. Hasil pengujian menunjukkan, bahwa 1 pajak, berpengaruh terhadap keputusan *transfer pricing* perusahaan, (2) mekanisme bonus berpengaruh terhadap keputusan *transfer pricing* perusahaan, (3) *tunneling incentive* berpengaruh terhadap keputusan *transfer pricing* perusahaan, dan (4) pajak, mekanisme bonus, dan *tunneling incentive* berpengaruh terhadap keputusan *transfer pricing* perusahaan. Koefisien determinasi dalam penelitian ini adalah 0,201 yang berarti 20,1% *transfer pricing* dipengaruhi oleh variabel independen yang diteliti, selebihnya dijelaskan oleh variabel lainnya. Penelitian ini menunjukkan bahwa masih banyak variabel lain yang tidak diteliti dalam penelitian ini dapat menjelaskan *transfer pricing*.

Kata Kunci: Pajak, Mekanisme Bonus, *Tunneling Incentive*, *Transfer Pricing*

The Effect Of Tax, Bonus Scheme And Tunneling Incentive Toward Companies Transfer Pricing Decision In Go Public Companies In Indonesia Arround 2012 To 2015

Abstract

The aim of the research is to find empirical evidence of tax, bonus scheme and tunneling incentive toward transfer pricing decision taken by companies listed in Indonesia Stock Exchange. The research population is companies listed in Indonesia Stock Exchange around 2012 to 2015. The samples were taken using purposive sampling method.

The analysis technique used in this study is binary logistic regression using SPSS version 20. The results show that, (1) tax have effect toward companies transfer pricing decision, (2) bonus scheme have effect toward companies transfer pricing decision, (3) tunneling incentive have effect toward companies transfer pricing decision, and (4) tax, bonus scheme, and tunneling incentive have effect toward companies transfer pricing decision. The coefficient of determination in this study is 0,201, which means 20.1% of transfer pricing is influenced by independent variables studied, the rest is explained by other variables. This study shows that there are many other variables not examined in this study may explain transfer pricing.

Keywords: *tax, bonus scheme, tunneling incentive, transfer pricing*