

ABSTRACT

This research is aimed to analyze the firm size, profitability, leverage, intangible assets, multinationality, effective tax rate, bonus plan and tunneling incentive toward the firm decision for transfer pricing. Dependent variable in this research was transfer pricing proxied by the value of related party transaction (RPT) sales. Independent variables in this research were firm size, profitability, leverage, intangible assets, multinationality, effective tax rate, bonus plan and tunneling incentive.

This research used secondary data analysis of financial statements or annual reports of manufacturing companies at Indonesia Stock Exchange in 2012-2015. By using purposive sampling method, the total amount of samples obtained in this research were 148 from 37 companies. This research used logistic regression analysis method.

The results of the analysis in this research showed that effective tax rate have a negative and insignificant influence toward the firm decision for transfer pricing. Leverage and profitability have negative and significant influence toward the firm decision for transfer pricing. Multinationality have a positive and significant for transfer pricing. While firm size, intangible asset and tunneling incentive did not effect on the firm decision for transfer pricing.

Keywords: firm size, profitability, leverage, intangible assets, multinationality, effective tax rate, bonus plan, tunneling incentive, transfer pricing

ABSTRAK

Penelitian ini bertujuan untuk menganalisa pengaruh *firm size*, *profitability*, *leverage*, *intangible assets*, *multinationality*, *effective tax rate*, *bonus plan* dan *tunneling incentive* terhadap keputusan *transfer pricing* perusahaan multinasional di Indonesia. Variabel dependen dalam penelitian ini adalah *transfer pricing* yang diproksikan dengan nilai dari *related party transaction* (RPT) penjualan. Variabel independen dalam penelitian ini adalah pengaruh *firm size*, *profitability*, *leverage*, *intangible assets*, *multinationality*, *effective tax rate*, *bonus plan* dan *tunneling incentive*.

Penelitian ini menggunakan data sekunder pada laporan keuangan atau laporan tahunan yang telah dipublikasikan oleh perusahaan di Bursa Efek Indonesia. populasi dalam penelitian ini merupakan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2012-2015. Dengan menggunakan metode *purposive sampling*, di dapat total sampel keseluruhan dalam penelitian ini adalah 148 data dari 37 perusahaan.

Metode analisis yang digunakan menggunakan analisis regresi logistik. Hasil analisis dalam penelitian ini menunjukkan bahwa pajak tidak berpengaruh terhadap keputusan *transfer pricing* perusahaan. *Leverage* dan *profitability* berpengaruh negatif terhadap keputusan *transfer pricing* perusahaan. *Multinationality* berpengaruh positif terhadap *transfer pricing*. Sedangkan *intangible asset* dan *tunneling incentive* tidak berpengaruh terhadap keputusan *transfer pricing* perusahaan.

Kata kunci: *firm size*, *profitability*, *leverage*, *intangible assets*, *multinationality*, *effective tax rate*, *bonus plan*, *tunneling incentive*, *transfer pricing*

