

ABSTRAK

Transfer pricing merupakan suatu metode penentuan harga transfer antar perusahaan yang masih dalam satu grup yang sama. Tujuan penelitian ini untuk membandingkan keputusan *transfer pricing* pada dua Negara yang berbeda, yaitu Indonesia dan Pakistan yang dilihat dari segi pajak, *tunneling incentive* dan mekanisme bonus. Jenis penelitian ini merupakan penelitian kuantitatif dengan teknik pengumpulan data menggunakan data sekunder yaitu berupa laporan keuangan tahunan. Sampel penelitian ini adalah 30 perusahaan di Indonesia dan 19 perusahaan di Pakistan. Analisis data menggunakan uji beda *Mann Whitney U-Test*.

Hasil penelitian ini menunjukkan bahwa tidak terdapat perbedaan keputusan *transfer pricing* di Indonesia dan Pakistan berdasarkan pajak dan *tunneling incentive*, sedangkan terdapat perbedaan yang signifikan keputusan *transfer pricing* di Indonesia dan Pakistan berdasarkan mekanisme bonus.

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

ABSTRACT

Transfer pricing is a method of determining the transfer price between companies that are still in the same group. The purpose of this research is to compare transfer pricing decisions in two different countries, namely Indonesia and Pakistan which were seen in terms of taxes, tunneling incentive and bonus mechanism. This type of research is quatitative research with data collection techniques using secondary data in the form of financial statements. The samples of this research are 30 companies in Indonesian and 19 companies in Pakistan. The data analysis uses a different test of Mann Whitney U-Test.

The result of this study indicates that there is no difference between decision transfer pricing in Indonesia and Pakistan based on taxes and tunneling incentive. While there is difference between decision transfer pricing in Indonesia and Pakistan based on bonus mechanism.

Keywords: Tax, Tunneling Incentive, Bonus Mechanism, Transfer Pricing.