

**PENGARUH *TUNNELING INCENTIVE*, MEKANISME BONUS, PAJAK,
DAN KEPEMLIKAN ASING TERHADAP *TRANSFER PRICING***

**(Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek
Indonesia Periode 2014-2018)**

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *tunneling incentive*, mekanisme bonus, pajak, dan kepemilikan asing terhadap *transfer pricing*. Pengumpulan data dilakukan dengan menggunakan metode *purposive sampling* terhadap perusahaan manufaktur yang terdapat di Bursa Efek Indonesia (BEI) periode 2014-2018 sesuai kriteria terpilih diperoleh 50 perusahaan sebagai sampel. Teknik pengujian hipotesis yang digunakan adalah analisis regresi logistik dengan bantuan *software* SPSS versi 17. Hasil penelitian menunjukkan bahwa variabel *tunneling incentive* dan mekanisme bonus tidak berpengaruh terhadap *transfer pricing*, sedangkan variabel pajak dan kepemilikan asing berpengaruh terhadap *transfer pricing*.

Kata kunci : *Tunneling incentive*, Mekanisme Bonus, Pajak, Kepemilikan Asing, *Transfer Pricing*

***THE EFFECT OF TUNNELING INCENTIVE, BONUS MECHANISM, TAX,
AND FOREIGN OWNERSHIP ON TRANSFER PRICING***

***(Empirical Study of Manufacturing Companies Listed in Indonesian Stock
Exchange (IDX) Period 2014-2018)***

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ABSTRACT

This research aims to examine the effect of tunneling incentives, bonus mechanism, tax, and foreign ownership on transfer pricing. The sampling process using a purposive sampling method of manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2014-2018 period according to the selected criteria, obtained 50 companies as samples. The hypothesis testing technique used was logistic regression analysis with software SPSS version 17. The results showed that tunneling incentive and bonus were not affect transfer pricing, whereas tax and foreign ownership variables affect transfer pricing.

***Keywords : Tunneling Incentive, Bonus Mechanism, Tax, Foreign Ownership,
Transfer Pricing***