

PENGARUH TARIF PAJAK, TUNNELING INCENTIVE, DANGOOD CORPORATE GOVERNANCE TERHADAP

KEPUTUSAN TRANSFER PRICING

(Studi Empiris Pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2014-2019)

Putri Aprina Azmi¹, Popi Fauziati²
Mahasiswa dan Dosen Jurusan Akuntansi
Fakultas Ekonomi dan Bisnis Universitas Bung Hatta
Email: Putriazmi8@gmail.com

ABSTRAK

Penelitian ini bertujuan untuk meneliti secara empiris pengaruh tarif pajak, *tunneling incentive*, *good corporate governance* yang diukur dengan kualitas audit, kepemilikan institusional dan kepemilikan manajerial terhadap keputusan *transfer pricing*. Penelitian ini dilakukan pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2014-2019. Pengumpulan data diperoleh dengan menggunakan metode *purposive sampling* dengan beberapa kriteria dan diperoleh 12 perusahaan sebagai sampel. Pengukuran variabel tarif pajak menggunakan *effective tax rate*. Variabel *good corporate governance* dalam penelitian ini diukur dengan kualitas audit, kepemilikan manajerial dan institusional. Teknik pengujian hipotesis yang peneliti gunakan adalah analisis regresi *logistic* dengan *software* SPSS versi 25. Berdasarkan hasil pengujian hipotesis ditemukan bahwa *tunneling incentive* dan kualitas audit berpengaruh signifikan terhadap keputusan *transfer pricing* pada perusahaan sektor pertambangan di Bursa Efek Indonesia sedangkan tarif pajak, kepemilikan institusional dan kepemilikan manajerial tidak berpengaruh signifikan terhadap keputusan *transfer pricing* pada perusahaan sektor pertambangan di Bursa Efek Indonesia.

Kata Kunci: Tarif Pajak, *Tunneling Incentive*, Kualitas Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Keputusan *transfer pricing*

THE EFFECT OF TAX RATES, TUNNELING INCENTIVE, DAN GOOD CORPORATE GOVERNANCE ON TRANSFER PRICING DECISION

(Empirical Study on Mining Companies Listed on the Indonesia Stock Exchange for the Period 2014-2019)

Putri Aprina Azmi¹, Popi Fauziati²

Department of Accounting, Faculty of Economic and Business, Bung Hatta University

Email: Putriazmi8@gmail.com

ABSTRACT

This study aims to examine empirically the effect of tax rates, tunneling incentives, good corporate governance as measured by audit quality, institutional ownership and managerial ownership on transfer pricing decisions. This research was conducted at mining companies listed on the Indonesia Stock Exchange (IDX) for the 2014-2019 period. Data collection was obtained using purposive sampling method with several criteria and obtained 12 companies as samples. Measurement of the tax rate variable uses the effective tax rate. The variable good corporate governance in this study is measured by audit quality, managerial and institutional ownership. The hypothesis testing technique that researchers use is logistic regression analysis with SPSS version 25 software. Based on the results of hypothesis testing, it is found that tunneling incentive and audit quality have a significant effect on transfer pricing decisions in mining sector companies in the Indonesia Stock Exchange, while tax rates, institutional ownership and managerial ownership do not have a significant effect on transfer pricing decisions in mining sector companies on the Indonesia Stock Exchange.

Keywords: *Tax Rates, Tunneling Incentive, Audit Quality, Institutional Ownership, Managerial Ownership & transfer pricing decisions*