

ABSTRAK

Alifa Noura Rachman. Pengaruh Beban Pajak, *Tunneling Incentive*, Ukuran Perusahaan, dan Mekanisme Bonus Terhadap Keputusan *Transfer Pricing* Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2017. Fakultas Ekonomi, Universitas Negeri Jakarta, 2019.

Penelitian ini bertujuan untuk mengetahui pengaruh beban pajak, *tunneling incentive*, ukuran perusahaan, dan mekanisme bonus terhadap keputusan *transfer pricing*. Populasi dari penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2017. Metode pemilihan sampel menggunakan *purposive sampling* sehingga didapati 21 perusahaan sampel. Dengan menggunakan metode analisis regresi data panel untuk menguji hipotesis dengan bantuan program Eviews 10.

Hasil penelitian menemukan bahwa beban pajak dan *tunneling incentive* berpengaruh positif terhadap keputusan *transfer pricing*, sedangkan ukuran perusahaan dan mekanisme bonus tidak berpengaruh terhadap keputusan *transfer pricing*.

Kata Kunci: *Transfer Pricing*, Beban Pajak, *Tunneling Incentive*, Ukuran Perusahaan, Mekanisme Bonus.

ABSTRACT

Alifa Noura Rachman. *The Influence Of Tax Expenses, Tunneling Incentive, Company Size, And Bonus Mechanism On Transfer Pricing Decision Of Manufacturing Company Listed In Indonesia Stock Exchange During 2015-2017. Faculty of Economics, Universitas Negeri Jakarta, 2019.*

The purpose of this research is knowing the effects of tax expenses, tunneling incentive, company size, and bonus mechanism on transfer pricing decision. Population of this research is all manufacturing company that listed on Indonesian Stock Exchange during 2015-2017. The sample selection method used purposive sampling by making 21 samples of companies. This research was done by using panel data regression analysis through Eviews 10 software.

The result of the research found that the tax expense and tunneling incentive variables have positive effect, while company size and bonus mechanism have no effect on transfer pricing decision.

Keywords: *Transfer Pricing, Tax Expenses, Tunneling Incentive, Company Size, Bonus Mechanism.*