

UNIVERSITAS BINA NUSANTARA

Fakultas Ekonomi dan Komunikasi

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Pengaruh Pajak, *Tunneling Incentive* dan Karakter Eksekutif terhadap keputusan *Transfer Pricing* Perusahaan (Studi Empiris pada perusahaan sektor manufaktur periode 2011-2014)

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Abstrak

Transfer pricing merupakan harga yang timbul akibat adanya transaksi jual, beli ataupun berbagi sumber daya antar perusahaan yang memiliki hubungan istimewa. Akan tetapi *transfer pricing* sering digunakan oleh perusahaan untuk memindahkan keuntungan agar pajak yang dibayarkan menjadi lebih kecil. Oleh karena itu penelitian ini bertujuan untuk melihat adanya pengaruh variable pajak, tunneling incentive dan karakter eksekutif terhadap keputusan transfer pricing. Sampel yang digunakan dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2011-2014. Pengambilan sampel dilakukan dengan metode *purposive sampling*. Pengujian hipotesis pada penelitian ini menggunakan analisis deskriptif dan analisis regresi logistic. Hasil pengujian hipotesis menunjukkan bahwa variable pajak dan *tunneling incentive* berpengaruh positif terhadap keputusan *transfer pricing*, sedangkan variable karakteristik eksekutif tidak berpengaruh positif terhadap keputusan *transfer pricing*.

Kata kunci: transfer pricing, pajak, tunneling incentive, karakter eksekutif

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The Effect of Tax Expense, Tunneling Incentive dan Executive Character on
Company Transfer Pricing Decision (Empirical Studies on Manufacture Companies
Listed on Indonesia Stock Exchange for Periode 2011-2014

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Abstract

Transfer pricing is the setting of the price for goods and services sold between controlled or related legal entities within an enterprise. For example, if a subsidiary company sells goods to a parent company, the cost of those goods is the transfer price. However the companies often use transfer pricing to shift their income for the purpose to minimize their tax expenses. This research is aim to determine the effect of tax expense, tunneling incentive and executive character on transfer pricing decision. The samples to this study are uses data from Indonesia Stock Exchange for period 2011-2014. The sample is generated by using purposive sampling method. The hypothesis of the study is tested by using descriptive analysis and Binary Logistic Regresion. The result shows that the variable of tax expense and tunneling incentive significantly affect companies transfer pricing decision. Meanwhile, the variable of executive does not affect transfer pricing decision.

Keywords: *Transfer pricing, Tax , Tunneling Incentive, Executive character*