

ABSTRACT

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THE EFFECT OF INCOME TAX, LEVERAGE AND COMPANY SIZE TOWARD TRANSFER PRICING DECISION IN MINING COMPANIES LISTED AT INDONESIA STOCK EXCHANGE

(xvi+83 pages; 8 figures; 14 tables; 9 appendixes)

Transfer pricing is defined as a special selling price used in inter-divisional exchanges to record in purpose, the selling price and purchasing cost. However, the practice of transfer pricing is often used by companies to manipulate the transfer price in order to minimize their tax burden, which lead to tax avoidance practice.

This research aims to examine the effect of income tax, leverage and company size toward transfer pricing decision. This research uses 4 variables, with income tax (X_1), leverage (X_2) and company size (X_3) as the independent variables, and transfer pricing (Y) as the dependent variable. The data uses in this research are secondary data in the form of annual financial report obtained from Indonesia Stock Exchange. The population of this research is mining companies listed at Indonesia Stock Exchange during the period of 2015-2019. The sample is collected using purposive sampling method and resulted into 8 companies that have met certain criteria to be used as the sample in this research. Therefore, the amount of the research data for the period of 2015-2019 is 40 samples.

The result of this research shows that income tax and leverage individually do not have significant effect toward transfer pricing decision. Meanwhile, company size does have significant effect toward transfer pricing decision. In addition, income tax, leverage and company size simultaneously have no significant effect toward transfer pricing decision.

Keywords: Income Tax, Leverage, Company Size, Transfer Pricing

References: 45 (1976-2020)

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(xvi+83 halaman; 8 gambar; 14 tabel; 9 lampiran)

Transfer pricing didefinisikan sebagai harga jual khusus yang digunakan dalam pertukaran antar divisi untuk mencatat pendapatan divisi penjual dan biaya divisi pembeli. Tetapi, praktik transfer pricing seringkali digunakan oleh perusahaan untuk memanipulasi harga transfer guna meminimalisir beban pajak yang berakibat pada penghindaran pajak.

Penelitian ini bertujuan untuk menguji pengaruh pajak penghasilan, leverage, dan ukuran perusahaan terhadap keputusan transfer pricing. Penelitian ini menggunakan 4 variabel yaitu pajak penghasilan (X_1), leverage (X_2) dan ukuran perusahaan (X_3) sebagai variabel independen dan transfer pricing (Y) sebagai variabel dependen. Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan keuangan tahunan yang diperoleh dari Bursa Efek Indonesia. Populasi dalam penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia pada tahun 2015-2019. Pengambilan sampel dilakukan dengan metode purposive sampling dan memperoleh 8 perusahaan yang memenuhi kriteria tertentu untuk dijadikan sampel. Dengan demikian, jumlah data penelitian pada periode 2015-2019 sebanyak 40 sampel.

Hasil penelitian ini menunjukkan bahwa pajak penghasilan dan leverage secara individual tidak berpengaruh signifikan terhadap keputusan transfer pricing. Sedangkan ukuran perusahaan berpengaruh signifikan terhadap keputusan transfer pricing. Selain itu, pajak penghasilan, leverage dan ukuran perusahaan secara simultan tidak berpengaruh signifikan terhadap keputusan transfer pricing.

Kata Kunci: Pajak Penghasilan, Leverage, Ukuran Perusahaan, Transfer Pricing

Referensi: 45 (1976-2020)