

ABSTRAK

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KECENDERUNGAN TERJADINYA PRAKTIK *TRANSFER PRICING* PADA INVESTASI PIHAK ASOSIASI DI ASIA NEGARA BERKEMBANG DENGAN PROFITABILITAS, *INTANGIBLE PROPERTY*, DAN *LEVERAGE* SEBAGAI VARIABEL MODERASI

(xiii + 59 halaman : 2 gambar; 10 tabel; 5 lampiran)

Penelitian ini dilaksanakan bertujuan untuk menganalisis praktik *transfer pricing* sebagai penghindaran pajak melalui investasi pihak asosiasi di Asia negara berkembang. Variabel moderasi yang digunakan pada penelitian ini adalah profitabilitas, *intangible property*, dan *leverage* untuk menganalisis apakah variabel-variabel tersebut memperkuat motivasi dan dipergunakan sebagai metode *transfer pricing*. Penelitian ini menggunakan metode *purposive sampling* pada perusahaan manufaktur di Asia negara berkembang dengan status publik pada periode 2020-2023. Total sampel pada penelitian ini adalah 747 perusahaan selama empat (4) periode. Hasil penelitian menunjukkan bahwa praktik *transfer pricing* sebagai penghindaran pajak dilakukan di Asia negara berkembang melalui investasi pihak asosiasi. Profitabilitas dan *intangible property* tidak memiliki pengaruh untuk memotivasi praktik *transfer pricing* sebagai penghindaran pajak. Sedangkan, *leverage* dapat memperkuat motivasi praktik *transfer pricing* sebagai penghindaran pajak melalui investasi pihak asosiasi.

Referensi: 54 (1976-2024)

Kata Kunci: *transfer pricing*, penghindaran pajak, investasi pihak asosiasi, profitabilitas, *intangible property*, *leverage*, Asia negara berkembang

ABSTRACT

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THE TENDENCY OF TRANSFER PRICING ON INVESTMENT IN ASSOCIATES IN ASIAN DEVELOPING COUNTRIES WITH PROFITABILITY, INTANGIBLE PROPERTY, AND LEVERAGE AS MODERATING VARIABLES

(xiii + 59 pages : 2 image; 10 table; 5 appendices)

This research was conducted to analyze transfer pricing practices as tax avoidance through investment in associates in Asian developing countries. Profitability, intangible property, and leverage are used to be moderating variables in this research to analyze whether these variables strenghten the motivation and are used to be methods of transfer pricing. This research use purposive sampling method on public manufacturing company in Asian developing countries during 2020-2023. The total sample in this research consists of 747 companies within four (4) periods. The results show that transfer pricing practices as tax avoidance are carried out in Asian developing countries through investments in associates. Profitability and intangible property have no influence on motivating transfer pricing practices as of tax avoidance. Meanwhile, leverage can strengthen the motivation for transfer pricing practices as tax avoidance through investments in associates.

References: 54 (1976-2024)

Keywords: transfer pricing, tax avoidance, investment in associates, profitability, intangible property, leverage, Asia developing countries