

**PENGARUH BEBAN PAJAK, PROFITABILITAS, DAN
LEVERAGE TERHADAP *TRANSFER PRICING***

(Studi Empiris pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman
yang Terdaftar Di BEI Periode 2019-2020)

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pajak, profitabilitas, dan *leverage* terhadap *transfer pricing*. Data penelitian ini berasal dari laporan keuangan perusahaan manufaktur sub sektor makanan & minuman yang diperoleh dari Bursa Efek Indonesia (BEI) periode 2019-2020. Data sampel yang berhasil di analisis di dalam penelitian ini berasal dari 26 perusahaan yang diperoleh dari metode *purposive sampling*. Analisis data dilakukan dengan menggunakan teknik analisis berupa uji regresi logistik. Hasil analisis diperoleh bahwa variabel pajak dan profitabilitas tidak berpengaruh positif terhadap *transfer pricing*. Sedangkan variabel *leverage* berpengaruh positif dan signifikan terhadap *transfer pricing*.

Kata kunci : *Transfer Pricing*, Pajak, Profitabilitas, *Leverage*, Penghindaran Pajak.

***EFFECT OF TAX BURDEN, PROFITABILITY, AND LEVERAGE ON
TRANSFER PRICING***

*(Empirical Study on Food and Beverage Sub-Sector Manufacturing Companies
Listed on the IDX for the 2019-2020 Period)*

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ABSTRACT

This study aims to examine the effect of tax, profitability, and leverage on transfer pricing. This research data comes from the financial statements of manufacturing companies in the food & beverages sub-sector obtained from the Indonesia Stock Exchange (IDX) between 2019-2020 period. The sample data that were successfully analyzed in this study came from 26 companies obtained from the purposive sampling method. Data analysis was carried out using an analytical technique in the form of logistic regression test. The results of the analysis reveal that the variables of tax and profitability do not have a positive effect on transfer pricing. While the leverage variable has a positive and significant effect on transfer pricing.

Keywords: Transfer Pricing, Tax, Profitability, Leverage, Tax Avoidance.