

**PENGARUH INTANGIBLE ASSET, EFFECTIVE TAX RATE (ETR), DAN
KEBERADAAN TAX HAVEN COUNTRY TERHADAP KEPUTUSAN
TRANSFER PRICING PADA PERUSAHAAN MANUFAKTUR YANG
TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2016-2020**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *intangible assets*, *effective tax rate*, dan keberadaan *tax haven country* terhadap keputusan *transfer pricing* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2016-2020. Penelitian dilakukan dengan penelitian kuantitatif melalui metode regresi linear berganda. Populasi dan sampel pada penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia secara berturut-turut dalam periode tahun 2016-2020. Penelitian ini menggunakan teori agensi sebagai dasar dalam menentukan hubungan antar variabel. Sampel pada penelitian ini diambil dengan metode *purposive sampling*. Hasil penelitian ini menunjukkan bahwa *intangible assets* dan keberadaan *tax haven country* memiliki pengaruh yang positif dan signifikan terhadap keputusan *transfer pricing*. Sedangkan *effective tax rate* memiliki pengaruh negatif dan signifikan terhadap keputusan *transfer pricing*.

Kata Kunci : *Transfer Pricing, Intangible Assets, Effective Tax Rate, Tax Haven Country*

**INFLUENCE OF INTANGIBLE ASSETS, EFFECTIVE TAX RATE (ETR),
AND THE EXISTENCE OF TAX HAVEN COUNTRY ON TRANSFER
PRICING DECISIONS ON MANUFACTURING COMPANIES LISTED
ON THE INDONESIA STOCK EXCHANGE 2016-2020**

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ABSTRACT

This research aims to determine the effect of intangible assets, effective tax rates, and the existence of a tax haven country on transfer pricing decisions in manufacturing companies listed on the Indonesia Stock Exchange in 2016-2020. The research was conducted with quantitative research through multiple linear regression method. The population and sample in this study are manufacturing companies listed on the Indonesia Stock Exchange in a row in the 2016-2020 period. This study uses agency theory as the basis for determining the relationship between variables. The sample in this study was taken by purposive sampling method. The results of this study indicate that intangible assets and the existence of a tax haven country have a positive and significant influence on transfer pricing decisions. Meanwhile, the effective tax rate has a negative and significant impact on transfer pricing decisions.

Keywords : Transfer Pricing, Intangible Assets, Effective Tax Rate, Tax Haven Country