

ABSTRAK

Imam Mujahidin Al-Kabul, 2021. Pengaruh Pajak, Kepemilikan Asing, Profitabilitas, dan *Size* Terhadap *Transfer Pricing*. Ketua Komisi: Amin Dara, Anggota Komisi: Zainuddin.

Tujuan penelitian ini adalah untuk mengetahui dan menganalisis pengaruh engaruh pajak, kepemilikan asing, profitabilitas, dan *size* Terhadap *transfer pricing* (Studi pada Perusahaan Manufaktur Multinasional yang Terdaftar di Bursa Efek Indonesia Periode 2015-2019). Metode pengumpulan data menggunakan *purposive sampling*. Populasi dalam penelitian ini adalah perusahaan manufaktur multinasional yang terdaftar di Bursa Efek Indonesia (BEI) secara berturut-turut periode 2015-2019 yaitu sebanyak 77 perusahaan dengan pengambilan sampel secara *purposive sampling* dan diperoleh sebanyak 10 perusahaan. Alat analisis yang digunakan adalah analisis regresi linier partial (Partial Least Square/PLS). Hasil penelitian menunjukkan bahwa pajak dan profitabilitas tidak berpengaruh signifikan terhadap *transfer pricing*, sedangkan kepemilikan asing dan *size* berpengaruh negatif signifikan terhadap *transfer pricing*.

Kata Kunci: pajak, kepemilikan asing, profitabilitas, *size*, *transfer pricing*.

ABSTRACT

Imam Mujahidin Al-Kabul, 2021. Effect of Taxes, Foreign Ownership, Profitability and Size Of Transfer Pricing. Chairman of the Commission: Amin Dara, Member of the Commission: Zainuddin.

The purpose of this study was to determine and analyze the impact of tax engaruh, foreign ownership, profitability and size against transfer pricing (Study on Multinasional Manufacturing Companies Listed on The Indonesian Stock Exchange for The Period 2015-2019). The data collection method used purposive sampling. The population in this study are multinational manufacturing companies listed on the Indonesia Stock Exchange (IDX) in a row for the 2015-2019 period, as many as 77 companies with purposive sampling and obtained as many as 10 companies. The analytical tool used is partial linear regression analysis (Partial Least Square/PLS). The results showed that tax and profitability had no significant effect on transfer pricing, while foreign ownership and size had a significant negative effect on transfer pricing.

Keywords: tax, foreign ownership, profitability, size, transfer pricing.