

ABSTRAK

Rismawati Sukri, 2024. Pengaruh Beban Pajak, *Debt Covenant*, dan *Tunneling Incentive* Terhadap *Transfer Pricing* Pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2017-2021. Ketua Komisi : Rinto Syahdan, SE.,M. Ak, Anggota komisi : Kasim Sinen, SE.,M. Si.

Tujuan Penelitian ini adalah untuk menganalisis pengaruh Beban Pajak, *Debt Covenant*, dan *Tunneling Incentive* terhadap *Transfer Pricing*. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Indonesia periode 2017-2021. Sampel dalam penelitian sebanyak 214 yang diambil dengan menggunakan teknik *purposive sampling*. Alat uji yang digunakan adalah analisis regresi data panel dengan menggunakan program Eviews 14 sebagai alat uji statistik.

Hasil penelitian ini menunjukkan bahwa: (1) variabel Beban Pajak secara parsial tidak berpengaruh terhadap *transfer pricing* (2) variabel *Debt Covenant* secara parsial berpengaruh positif terhadap *transfer pricing* (3) variabel *Tunneling Incentive* secara parsial tidak berpengaruh terhadap *transfer pricing*.

Kata Kunci : *Transfer Pricing*, Beban Pajak, *Debt Covenant*, dan *Tunneling Incentive*

ABSTRAK

Rismawati Sukri, 2024. The Effect of Tax Burden, Debt Covenant, and Tunneling Incentive on Transfer Pricing in Manufacturing Companies Listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 Period. Chairperson of the Commission: Rinto Syahdan, SE, M. Ak, Commission members: Kasim Sinen, SE., M. Si.

The purpose of this study was to analyze the effect of Tax Burden, Debt Covenant, and Tunneling Incentive on Transfer Pricing. The population in this study were all manufacturing companies listed in Indonesia for the period 2017-2021. The sample in the study was 214 which were taken using purposive sampling technique. The test tool used is panel data regression analysis using the Eviews 14 program as a statistical test tool.

The results of this study indicate that: (1) the Tax Expense variable partially has no effect on transfer pricing (2) the Debt Covenant variable partially has a positive effect on transfer pricing (3) the Tunneling Incentive variable partially has no effect on transfer pricing.

Keywords: Transfer Pricing, Tax Expense, Debt Covenant, and Tunneling Incenti