ABSTRAK

Rizwan S Jama, 2024. Pengaruh perencanaan pajak, *tunneling incentive,* aset tidak berwujud, presentase komisaris independen dan *debt covenant* terhadap *transfer pricing.* Ketua Komisi : Iqbal Muhammad Aris Ali, S.E.,S.Psi.,M.SA.Ak, Anggota Komisi : Fitriani Sardju, S.E., MSA.,Ak

Tujuan penelitian ini adalah untuk menganalisis pengaruh perencanaan pajak, *tunneling incentive*, aset tidak berwujud, presentase komisaris independen dan *debt covenant* terhadap *transfer pricing.* Populasi yang diambil dalam penelitian ini mencakup semua perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2018-2022. Sampel penelitian ini sebanyak 50 observasi yang berasal dari 10 perusahaan. Metode pengambilan sampel menggunakan teknik *purposive sampling*. Alat uji yang digunakan adalah analisis regresi data panel dengan menggunakan Eviews 12 sebagai alat uji statistik. Hasil Penelitian ini menunjukan bahwa: perencanaan pajak, aset tidak berwujud, presentase komisaris independen, dan *debt covenant* tidak berpengaruh terhadap *transfer pricing.* Sementara itu *tunneling incentive* berpengaruh terhadap *transfer pricing*

Kata Kunci : *Transfer Pricing,* Perencanaan Pajak, *Tunneling Incentive,* Aset Tidak Berwujud, Komisaris Independen, Dan *Debt Covenant*

ABSTRAC

Rizwan S Jama, 2024. The influence of tax planning, incentive tunneling, intangible assets, percentage of independent commissioners and debt covenants on transfer pricing. Chairman of the Commission: Iqbal Muhammad Aris Ali, S.E.,S.Psi.,M.SA.Ak, Member of the Commission: Fitriani Sardju, S.E., MSA.,Ak

The purpose of this research is to analyze the influence of tax planning, tunneling incentive, intangible assets, presentation of independent commissioners and debt covenants on transfer pricing. The population taken in this research includes all manufacturing companies listed on the Indonesia Stock Exchange during the 2018-2022. The sample for this research consisted of 50 observations from 10 companies. The sampling method uses purposive sampling technique. The test tool used is panel data regression using Eviews 12 as a statistical test tool. The results of this research show that: tax planning, intangible assets, percentage of independent commissioners, and debt covenants have no effect on transfer pricing. Meanwhile, tunneling incentive has an effect on transfer pricing

Keywords* : *Transfer Pricing, Tax Planning, Tunneling Incentive, Intangible Asset, Precentage of Independent Commisioner, Debt Covenant