

ABSTRACT

Nurul Annisa Sirait NIM: 7173520044. The Effect of Taxes, Exchange Rates, Foreign Ownership, and Company Size on the Application of Transfer Pricing in Manufacturing Companies on the Indonesia Stock Exchange for the 2018 – 2020 Period. Thesis of Accounting Study Program, Faculty of Economics Medan State University 2022.

Multinational companies that have the right to relate to other companies in various countries use transfer pricing to avoid their tax obligations. Currently, Indonesia has not been able to overcome the transfer pricing problem because the regulations and sanctions are still unclear. This study aims to analyze the effect of Tax, Exchange Rate, Foreign Ownership, and Company Size on the implementation of Transfer Pricing.

This study uses secondary data in the annual report published by manufacturing companies on the Indonesia Stock Exchange. The population in this study is all manufacturing companies totaling 190 companies during the 2018–2020 period. With purposive sampling method, obtained a total sample of 21 companies. Data analysis carried out there were 10 companies that had extreme data, then outliers were carried out so that there were 11 companies remaining. Then the number of samples is 11 companies multiplied by 3 years as many as 33 samples.

The partial test results show that tax has a negative effect with a value of -3.801 and a significance of 0.004. Exchange Rate has a positive effect with a value of 3.523 and a significance of 0.006. Foreign Ownership variable has a positive effect with a value of 2.286 and a significance of 0.048. Company Size variable has a negative effect with a value of -2.564 and a significance of 0.031. Simultaneous test results show that Tax, Exchange Rate, Foreign Ownership, and Company Size have a positive effect with a value of 3.035 and a significance of 0.034.

Overall it can be concluded that partially Tax and Company Size have a significant negative effect, Exchange Rate and Foreign Ownership have a significant positive effect on the Application of Transfer Pricing. Meanwhile, simultaneously, all independent variables have a significant positive effect on the Application of Transfer Pricing.

Keywords: Tax, Exchange Rate, Foreign Ownership, Company Size, and Transfer Pricing

ABSTRAK

Nurul Annisa Sirait NIM: 7173520044. Pengaruh Pajak, *Exchange Rate*, Kepemilikan Asing, dan Ukuran Perusahaan Terhadap Penerapan *Transfer Pricing* Pada Perusahaan Manufaktur di Bursa Efek Indonesia Periode 2018 – 2020. Skripsi, Program Studi Akuntansi, Fakultas Ekonomi Universitas Negeri Medan 2022.

Perusahaan multinasional yang mempunyai hak berelasi dengan perusahaan lain di berbagai negara menggunakan *transfer pricing* untuk menghindari kewajiban pajaknya. Saat ini, Indonesia belum dapat mengatasi masalah *transfer pricing* karena peraturan dan sanksinya masih belum jelas. Penelitian ini bertujuan untuk menganalisa pengaruh Pajak, *Exchange Rate*, Kepemilikan Asing, dan Ukuran Perusahaan terhadap penerapan *Transfer Pricing*.

Penelitian ini menggunakan data sekunder pada laporan tahunan (*annual report*) yang dipublikasikan oleh perusahaan manufaktur di Bursa Efek Indonesia. Populasi dalam penelitian ini merupakan seluruh perusahaan manufaktur yang berjumlah 190 perusahaan selama periode 2018–2020. Dengan metode *purposive sampling*, didapat jumlah sampel sebanyak 21 perusahaan. Analisis data yang dilakukan terdapat 10 perusahaan yang memiliki data ekstrim, maka dilakukan outlier sehingga tersisa 11 perusahaan. Maka jumlah sampel yaitu 11 perusahaan dikali 3 tahun sebanyak 33 sampel.

Hasil pengujian secara parsial menunjukkan Pajak berpengaruh negatif dengan nilai sebesar -3,801 dan signifikansi 0,004. *Exchange Rate* berpengaruh positif dengan nilai 3,523 dan signifikansi 0,006. Variabel Kepemilikan Asing berpengaruh positif dengan nilai 2,286 dan signifikansi sebesar 0,048. Variabel Ukuran Perusahaan berpengaruh negatif dengan nilai -2,564 dan signifikansi 0,031. Hasil pengujian secara simultan menunjukkan bahwa Pajak, *Exchange Rate*, Kepemilikan Asing, dan Ukuran Perusahaan berpengaruh positif dengan nilai 3,035 dan signifikansi 0,034.

Secara keseluruhan dapat disimpulkan bahwa secara parsial Pajak dan Ukuran Perusahaan berpengaruh negatif secara signifikan, *Exchange Rate* dan Kepemilikan Asing berpengaruh Positif secara signifikan, terhadap Penerapan *Transfer Pricing*. Sedangkan secara simultan, seluruh variabel independen berpengaruh positif secara signifikan terhadap Penerapan *Transfer Pricing*.

Kata Kunci : Pajak, *Exchange Rate*, Kepemilikan Asing, Ukuran Perusahaan, dan *Transfer Pricing*