

ABSTRAK

Penelitian ini bertujuan untuk mengetahui sejauh mana pengaruh *tunneling incentive*, mekanisme bonus, profitabilitas, terhadap *transfer pricing* dengan *tax minimization* sebagai variabel moderasi. Dengan menggunakan data sekunder dengan 39 sampel yang diperoleh melalui laporan keuangan pada perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia. Adapun keseluruhan data diolah menggunakan Eviews9. Hasil penelitian ini menyimpulkan bahwa : *tunneling incentive* berpengaruh signifikan terhadap *transfer pricing*. Mekanisme bonus berpengaruh signifikan *transfer pricing*. Profitabilitas berpengaruh signifikan terhadap *transfer pricing*. *Tax minimization* memoderasi secara signifikan pengaruh *transfer pricing*. *Tax minimization* mampu memoderasi pengaruh mekanisme bonus terhadap *transfer pricing*. *Tax minimization* mampu memoderasi pengaruh Profitabilitas terhadap *transfer pricing*.

Kata Kunci : *Tunneling Incentive*, Mekanisme Bonus, Profitabilitas, *Transfer Pricing*, *tax minimization*, variabel moderasi.

ABSTRACT

This research aims to determine the extent of the influence of tunneling incentives, bonus mechanisms, profitability on transfer pricing with tax minimization as a moderating variable. By using secondary data with 39 samples obtained through financial reports on property and real estate companies listed on the Indonesian Stock Exchange. While the entire data was processed using Eviews 9. The results of this research conclude that: tunneling incentives have a significant effect on transfer pricing. The bonus mechanism has a significant effect on transfer pricing. Profitability has a significant effect on transfer pricing. Tax minimization significantly moderates the effect of transfer pricing. Tax minimization is able to moderate the influence of the bonus mechanism on transfer pricing. Tax minimization is able to moderate the influence of profitability on transfer pricing.

Keywords: Tunneling Incentive, Bonus Mechanism, Profitability, Transfer Pricing, Tax Minimization, Moderating Variable.