

ABSTRAK

Devira Putri Arista, No.BP 16101155110126, Akuntansi Fakultas Ekonomi dan Bisnis (2020), Pengaruh Beban Pajak, *Exchange Rate* dan *Tunneling Incentive* terhadap keputusan *Transfer Pricing* dengan *Tax Minimisation* sebagai Variabel Moderasi pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015-2019 dibawah bimbingan Bapak Mondra Neldi, S.E., M.M dan Ibuk Selvi Yona Sari S.E., M.M

Penelitian ini bertujuan untuk mengetahui seberapa besar Pengaruh Beban Pajak, *Exchange Rate*, dan *Tunneling Incentive* terhadap Keputusan *Transfer Pricing* dengan *Tax Minimisation* sebagai variable Moderasi. Metode pengumpulan data melalui sampel perusahaan sebanyak 40 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia 2015-2019. Metode analisis yang digunakan adalah statistic deskriptif dan analisis linier berganda menggunakan E-views 10. Hasil analisis data menyimpulkan, terdapat pengaruh yang signifikan antara variable, Beban Pajak berpengaruh signifikan terhadap *Transfer Pricing*. *Exchange Rate* berpengaruh signifikan terhadap variable *Transfer Pricing*. *Tunneling Incentive* berpengaruh signifikan terhadap variable *Transfer Pricing*. Pengaruh yang signifikan antara Beban Pajak terhadap variable *Transfer Pricing* dengan dimoderasi oleh *Tax Minimisation*. Pengaruh yang signifikan antara *Exchange Rate* terhadap variable *Transfer Pricing* dengan dimoderasi oleh *Tax Minimisation*. Pengaruh yang signifikan antara *Tunneling Incentive* terhadap variable *Transfer Pricing* dengan dimoderasi oleh *Tax Minimisation*.

Kata Kunci: Beban Pajak, *Exchange Rate*, *Tunneling Incentive*, *Transfer Pricing*, *Tax Minimisation*

ABSTRACT

DeviraPutri Arista, No.BP 16101155110126, Accounting Faculty of Economics and Business (2020), Effects of Tax Burden, Exchange Rate and Tunneling Incentive on Transfer Pricing decisions with Tax Minimisation as Moderation Variables in Manufacturing Companies listed on the Indonesia Stock Exchange in 2015-2019 under the guidance of Mr.Mondra Neldi, SE, MM and Ms. SelviYona Sari SE, MM

This study aims to determine how much influence the tax burden, Exchange Rate, and Tunneling Incentive on Transfer Pricing Decisions with Tax Minimization as a Moderation variable. Methods of data collection through a sample of companies as many as 40 manufacturing companies listed on the Indonesia Stock Exchange 2015-2019. The analytical method used is descriptive statistics and multiple linear analysis using E-views 10. The results of the data analysis concluded, there is a significant effect between variables, the tax burden has a significant effect on transfer pricing. Exchange Rate has a significant effect on Transfer Pricing variables. Tunneling Incentive has a significant effect on Transfer Pricing variables. Significant influence between the tax burden on the transfer pricing variable is moderated by tax minimization. Significant effect between Exchange Rate on the variable Transfer Pricing and moderated by Tax Minimization. Significant influence between Tunneling Incentive on the Transfer Pricing variable is moderated by Tax Minimization.

Keywords: Tax Burden, Exchange Rate, Tunneling Incentive, Transfer Pricing, Tax Minimization