# **ABSTRAK**

CITRA WIDYASENO PUTRI PRATAMA. Pengaruh *Intangible Assets*, Beban Pajak, Mekanisme Bonus Dan *Leverage* Terhadap *Transfer Pricing* (Studi Empiris Pada Perusahaan Industri Barang Konsumsi DI BEI Tahun 2016-2020). Di bawah bimbingan YATIMIN.

Riset ini bermaksud buat mencoba serta meyakinkan dengan cara empiris akibat dari *intangible assets*, bobot pajak, metode tambahan serta *leverage* kepada memindahkan pricing. Populasi dalam riset ini ialah industri industri zona pabrik benda komsumsi yang tertera di Pasar uang Dampak Indonesia. Tata cara riset yang diguanakan dalam riset ini merupakan tata cara kuantitatif dengan informasi inferior serta penentuan ilustrasi dalam riset ini memakai tata cara *purposive sampling*. Jumlah keseluruhan ilustrasi dalam riset ini merupakan 13 industri pabrik benda komsumsi yang tertera di Pasar uang Dampak Indonesia sepanjang 5 tahun rentang waktu observasi (2016- 2020). Perlengkapan analisa buat mencoba anggapan merupakan SPSS tipe 25. Tata cara analisa informasi memakai analisa statistik deskriptif, percobaan anggapan klasik serta percobaan anggapan. Hasil riset ini membuktikan kalau dengan cara simultan *intangibe assest*, bobot pajak, metode tambahan serta leverege mempengaruhi kepada memindahkan *pricing*. Sebaliknya *intangible asset*s serta metode tambahan tidak mempengaruhi penting kepada memindahkan *pricing*, sebaliknya elastis bobot pajak serta *leverage* mempengaruhi minus serta penting kepada memindahkan *pricing*.

Kata Kunci: *Intangibe Assets*, Beban Pajak, Mekanisme Bonus, *Leverage* dan *Transfer Pricing*.

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# **ABSTRAK**

*CITRA WIDYASENO PUTRI PRATAMA. Effect of Intangible Assets, Tax Burden, Bonus and Leverage Mechanisms on Transfer Pricing (Empirical Study on Consumer Goods Industrial Companies ON IDX 2016-2020). Under the guidance of YATIMIN*

*This research intends to try and empirically verify the effects of intangible assets, tax weights, additional methods and leverage to shift pricing. The population in this research is the industrial industrial zone for the manufacture of consumer goods listed on the Indonesian Impact Money Market. The research procedure used in this research is a quantitative method with inferior information and the determination of illustrations in this research uses a purposive sampling method. The total number of illustrations in this research are 13 consumer goods manufacturing industries listed on the Indonesian Impact Money Market throughout the 5-year observation period (2016-2020). The analytical tool for testing assumptions is SPSS type 25. The method of information analysis uses descriptive statistical analysis, classical assumption experiments and assumption experiments. The results of this research prove that simultaneously intangible assets, tax weights, additional methods and leverage affect the shifting of pricing. On the other hand, intangible assets and additional methods have no significant effect on moving pricing, on the other hand, tax weight elasticities and leverage have a negative and significant impact on moving pricing.*

*Keywords: Intangibe Assets, Tax Burden, Bonus Mechanism, Leverage and Transfer Pricing.*