

ABSTRACT

DIMAS ILHAM MULYZAL, NIM : 2017111350037. Analysis of the Effect of Tax Minimization, Good Corporate Governance, Tunneling Incentives and Bonus Mechanisms on Transfer Pricing in Mining Companies Listed on the Indonesia Stock Exchange (IDX) 2016-2020. Supervised by Mrs. Siti Maryama, SE., MM.

The purpose of this study is to analyze the effect of tax minimization, good corporate governance, tunneling incentives and bonus mechanisms on transfer pricing in mining companies listed on the Indonesia Stock Exchange in 2016-2020. The research design used this time in data collection is using quantitative associative descriptive method. The sample of the research object this time amounted to 10 companies that were used as research samples. Based on the results of the study, the t-test found a significant effect between tax minimization on transfer pricing, namely the value of sig. of $0.041 < 0.05$, the next ratio t test found that there is no significant effect between good corporate governance on transfer pricing, namely the value of sig. of $0.965 > 0.05$, in the next ratio, the t-test was found to have a significant effect between tunneling incentives on transfer pricing, namely the value of sig. of $0.002 < 0.05$, in the next ratio t test found that there is no significant effect between the bonus mechanism on transfer pricing, namely the value of sig. of $0.666 > 0.05$. Tax Minimization, Good Corporate Governance, Tunneling Incentive and Bonus Mechanism simultaneously affect Transfer Pricing by proving the value of sig. $0.015 < 0.05$.

Keywords: *Tax Minimization, Good Corporate Governance, Tunneling Incentive, Mekanisme Bonus, Transfer Pricing.*