

ABSTRAK

Anisha Nathania Affandi. NIM : 2062201002. Pengaruh Pajak, Mekanisme Bonus, Dan Tunneling Incentive Terhadap Transfer Pricing Pada Perusahaan Sektor Pertambangan yang Terdaftar Di Bursa Efek Indonesia Tahun 2020-2022. Dibawah bimbingan Bapak Erion.

Tujuan penelitian ini adalah untuk menganalisis pengaruh pajak terhadap *transfer pricing*, mekanisme bonus terhadap *transfer pricing*, *tunneling incentive* terhadap *transfer pricing* serta pajak, mekanisme bonus, *tunneling incentive* berpengaruh terhadap *transfer pricing* pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2020-2022. Desain penelitian ini menggunakan metode kuantitatif dengan dan teknik pengumpulan data sekunder pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2020-2022. Teknik analisis data yang dipakai dalam penelitian ini menggunakan analisis statistik deskriptif, uji regresi linier berganda, uji t, uji f dan uji determinasi, dengan menguji variabel pajak, mekanisme bonus, *tunneling incentive* dan *transfer pricing* dengan menggunakan alat pengolahan data SPSS Versi 25. Hasil penelitian ini menunjukkan nilai Konstanta sebesar 1,121 artinya nilai konstanta positif menunjukkan pengaruh variabel independen. Bila variabel independen naik atau berpengaruh dalam satu satuan, maka variabel *Transfer Pricing* akan naik atau terpenuhi. Dari hasil uji t variabel Pajak memiliki $T_{hitung} (-3,017) < T_{tabel} (1,991)$, Mekanisme Bonus memiliki $T_{hitung} (-3,761) > T_{tabel} (1,991)$, *Tunneling Incentive* memiliki $T_{hitung} (-5,699) > T_{tabel} (1,991)$ sehingga dapat dinyatakan bahwa variabel Pajak memiliki pengaruh signifikan terhadap variabel *Transfer Pricing*. Mekanisme Bonus memiliki pengaruh signifikan terhadap variabel *Transfer Pricing*. *Tunneling Incentive* memiliki pengaruh signifikan terhadap variabel *Transfer Pricing*. Hasil uji f memperoleh nilai $F_{hitung} (21,474) > F_{tabel} (3,12)$ bahwa variabel Pajak (X_1), Mekanisme Bonus (X_2) dan *Tunneling Incentive* (X_3) berpengaruh simultan/memiliki pengaruh secara bersama-sama terhadap *Transfer Pricing* (Y). Hasil uji analisis koefisien determinasi (R^2) diperoleh nilai (Adjusted R Square) sebesar 0,434. Hal ini berarti seluruh variabel bebas yakni Pajak (X_1), Mekanisme Bonus (X_2) dan *Tunneling Incentive* (X_3) mempunyai kontribusi secara bersama-sama sebesar 43% terhadap variabel terikat (Y) yaitu *Transfer Pricing*, sedangkan sisanya 57% dipengaruhi oleh variabel-variabel lain di luar variabel Pajak, Mekanisme Bonus dan *Tunneling Incentive*.

Kata kunci : Pajak, Mekanisme Bonus dan *Tunneling Incentive*, *Transfer Pricing*

ABSTRACT

Anisha Nathania Affandi. NIM : 2062201002. The Effect of Tax, Bonus Mechanism, and Tunneling Incentive on Transfer Pricing in Mining Sector Companies Listed on the Indonesia Stock Exchange in 2020-2022. Under the guidance of Mr. Erion.

The purpose of this study is to analyze the effect of tax on transfer pricing, bonus mechanism on transfer pricing, tunneling incentive transfer pricing and tax, bonus mechanism, tunneling incentive affect transfer pricing in mining companies listed on the Indonesia Stock Exchange in 2020-2022. This research design uses quantitative methods and secondary data collection techniques on mining companies listed on the Indonesia Stock Exchange in 2020-2022. The data analysis technique used in this study uses descriptive statistical analysis, multiple linear regression tests, t tests, f tests and determination tests, by testing tax variables, bonus mechanisms, tunneling incentives and transfer pricing by using the SPSS Version 25 data processing tool. If the independent variable increases or influences in one unit, then the Transfer Pricing variable will increase or fulfilled. From the t-test result, Tax variable has $T_{hitung} (-3,017) < T_{tabel} (1,991)$, Bonus Mechanism has $T_{hitung} (-3,761) > T_{tabel} (1,991)$, Tunneling Incentive has $T_{hitung} (-5,699) > T_{tabel} (1,991)$ so it can be stated that Tax variable has significant influence on Transfer Pricing variable. Bonus Mechanism has a significant influence on Transfer Pricing variable. Tunneling Incentive has a significant influence on Transfer Pricing variable. The f test results obtained the value of $F_{count} (21.474) > F_{table} (3.12)$ that the variables of Tax (X1), Bonus Mechanism (X2) and Tunneling Incentive (X3) simultaneously affect / have a joint influence on Transfer Pricing (Y). The test results of the analysis of the coefficient of determination (R²) obtained a value (Adjusted R Square) of 0.434. This means that all independent variables, namely Tax (X1), Bonus Mechanism (X2) and Tunneling Incentive (X3) have a joint contribution of 43% to the dependent variable (Y), namely Transfer Pricing, while the remaining 57% is influenced by other variables outside the Tax, Bonus Mechanism and Tunneling Incentive variables.

Keywords: Tax, Bonus Mechanism and Tunneling Incentive, Transfer Pricing