

## ABSTRAK

Yudhistira, 2023: Pengaruh *Effective Tax Rate, Bonus Scheme, Tunneling Incentive*, dan *Leverage* Terhadap *Transfer Pricing* dengan *Size* Sebagai Variabel Moderasi (Studi pada Perusahaan Manufaktur yang Terdaftar di BEI Periode 2018-2021).

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*Transfer pricing* merupakan harga transaksi yang termasuk dalam setiap produk atau jasa dari satu perusahaan ke perusahaan lain atau dari satu industri ke industri lain dengan perusahaan yang sama atau berbeda dan memiliki hubungan istimewa. Penelitian ini bertujuan untuk mengetahui pengaruh *effective tax rate*, *bonus scheme*, *tunneling incentive*, dan *leverage* terhadap *transfer pricing* dengan *size* sebagai variabel moderasi pada perusahaan manufaktur yang terdaftar di BEI periode 2018-2021. Metode pengambilan sampel pada penelitian ini adalah *purposive sampling* dan diperoleh 83 sampel penelitian yang memenuhi kriteria. Metode analisis yang digunakan adalah analisis regresi logistik dan *Moderated Regression Analysis* (MRA). Hasil penelitian menunjukkan bahwa *bonus scheme*, *tunneling incentive*, *leverage*, dan *size* berpengaruh secara parsial terhadap *transfer pricing*. Sedangkan *effective tax rate* tidak berpengaruh secara parsial terhadap *transfer pricing*. *Size* mampu memoderasi pengaruh *bonus scheme*, *tunneling incentive*, dan *leverage* terhadap *transfer pricing*. Namun, *size* tidak mampu memoderasi pengaruh *effective tax rate* terhadap *transfer pricing*.

**Kata Kunci:** *Transfer Pricing, Effective Tax Rate, Bonus Scheme, Tunneling Incentive*, dan *Leverage*

## **ABSTRACT**

*Yudhistira, 2023: The Effect of Effective Tax Rate, Bonus Scheme, Tunneling Incentive, and Leverage on Transfer Pricing with Size as a Moderating Variable (Study on Manufacturing Companies Registered on the IDX for the 2018-2021 Period).*

*Lectures: Inge Lengga Sari Munthe, SE., Ak., M.Si., CA. and Rizki Yuli Sari, SE., M.Si., Ak.*

*Transfer pricing is a transaction price that is included in every product or service from one company to another or from one industry to another with the same or different companies and has a special relationship. This study aims to determine the effect of effective tax rates, bonus schemes, tunneling incentives, and leverage on transfer pricing with size as a moderating variable in manufacturing companies listed on the IDX for the 2018-2021 period. The sampling method in this study was purposive sampling and obtained 83 research samples that met the criteria. The analytical method used is logistic regression analysis and Moderated Regression Analysis (MRA). The results of the study show that the bonus scheme, tunneling incentive, leverage, and size have a partial effect on transfer pricing. Meanwhile, the effective tax rate has no partial effect on transfer pricing. Size is able to moderate the effect of bonus schemes, tunneling incentives, and leverage on transfer pricing. However, size is unable to moderate the effect of the effective tax rate on transfer pricing.*

**Keywords:** Transfer Pricing, Effective Tax Rate, Bonus Scheme, Tunneling Incentive, and Leverage