

ABSTRACT

This reesearch aims to test and empirically analyze the Tax Expenses, Foreign Ownership and Company Size on Transfer Pricing in Manufacturing Companies in the Food and Beverage Industry Sector, Listed on the Indonesia Stock Exchange for the 2014-2019 Period. The factors tested in this study are Tax Expenses, Foreign Ownership and Company Size.

The method used in this research is an empirical study method with descriptive and associative approaches. This study uses secondary data obtained from the IDX website, idfinancial, and invesiana. The sample used in this study amounted to 8 manufacturing companies in the food and beverage industry sector, which are listed on the Indonesia Stock Exchange for the 2014-2019 period. The research hypothesis was tested using the Wald test. The statistical analysis process uses SPSS software version 20 for Windows. To determine the magnitude of the effect of tax expenses, foreign ownership and company size on transfer pricing used in the verification analysis.

The results of this study indicate that Tax Expense and Company Size have no effect on Transfer Pricing. Meanwhile, Foreign Ownership has an effect on Transfer Pricing in Manufacturing Companies in the Goods and Consumption Industrial Sector in the Food and Beverage Sub-Sector Listed on the Indonesia Stock Exchange for the 2014-2019 Period.

Keywords: *Tax Expenses, Foreign Ownership and Company Size*