

ABSTRAK

Penelitian ini bertujuan untuk mengetahui secara empiris mengenai pengaruh penghindaran pajak, *tunneling incentive*, dan *good corporate governance* terhadap indikasi melakukan *transfer pricing* pada perusahaan sektor pertanian sub sektor perkebunan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020. Faktor-Faktor yang diuji dalam penelitian ini yaitu, penghindaran pajak, *tunneling incentive*, kepemilikan institusional, kepemilikan manajerial, komite audit dan dewan komisaris independen.

Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan asosiatif. Penelitian ini menggunakan data sekunder berupa laporan keuangan yang diperoleh dari website resmi masing-masing perusahaan sub sektor perkebunan. Sampel yang digunakan dalam penelitian ini adalah perusahaan sub sektor perkebunan yang terdaftar di Bursa Efek Indonesia (BEI) berdasarkan metode *purposive sampling*. Pengujian hipotesis penelitian ini menggunakan statistik uji hipotesis. Untuk mengetahui besarnya pengaruh penghindaran pajak, *tunneling incentive*, dan *good corporate governance* digunakan analisis linear sederhana, analisis korelasi, dan koefisien determinasi.

Hasil penelitian ini menunjukkan bahwa tidak terdapat pengaruh signifikan penghindaran pajak terhadap *transfer pricing* sebesar 0,7%, pengaruh signifikan *tunneling incentive* terhadap *transfer pricing* sebesar 20,1%, pengaruh signifikan kepemilikan institusional terhadap *transfer pricing* sebesar 14,6%, pengaruh signifikan kepemilikan manajerial terhadap *transfer pricing* sebesar 16,3%, pengaruh tidak signifikan komite audit terhadap *transfer pricing* sebesar 5,3%, dan pengaruh signifikan dewan komisaris independen terhadap *transfer pricing* sebesar 14,3%.

Kata Kunci: Penghindaran Pajak, *Tunneling Incentive*, *Good Corporate Governance* dan *Transfer Pricing*.

ABSTRACT

The purpose of this study is to analyze the empirically on the influence of the effect of tax avoidance, tunneling incentive, and good corporate governance on indications of transfer pricing in agricultural sector companies in the plantation sub-sector listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. The factors tested in this study are tax avoidance, tunneling incentive, institutional ownership, managerial ownership, audit committee and independent board of commissioners.

The research method used is descriptive and associative method. This study uses secondary data in the form of financial reports obtained from the official website of each plantation sub-sector company. The sample used in this study is the plantation sub-sector companies listed on the Indonesia Stock Exchange (IDX) based on the purposive sampling method. Testing the hypothesis of this study using hypothesis testing statistics. To determine the magnitude of the effect of tax avoidance, tunneling incentive, and good corporate governance, simple linear analysis, correlation analysis, and coefficient of determination were used.

The result of this study indicate that there is a there is no significant effect of tax avoidance on transfer pricing of 0.7%, significant effect of tunneling incentive on transfer pricing of 20.1%, significant effect of institutional ownership on transfer pricing of 14.6%, significant effect of managerial ownership on transfer pricing of 16.3%, the insignificant effect of the audit committee on transfer pricing is 5.3%, and the independent board of commissioners has a significant effect on transfer pricing of 14.3%.

Keywords: Tax Avoidance, Tunneling Incentive, Good Corporate Governance and Transfer Pricing.