

## **ABSTRAK**

Penelitian ini bertujuan untuk memberikan gambaran *intangible assets*, *exchange rate*, *profitabilitas* dan *transfer pricing* pada perusahaan manufaktur subsektor otomotif dan komponen multinasional yang terdaftar di Bursa Efek Indonesia periode 2016-2020, serta mengetahui pengaruh *intangible assets*, *exchange rate*, dan *profitabilitas* terhadap *transfer pricing*.

Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan analisis deskriptif dan verifikatif. Populasi dari penelitian ini adalah 9 perusahaan otomotif dan komponen multinasional yang terdaftar di Bursa Efek Indonesia Periode 2016-2020. Metode pengambilan sampel dilakukan dengan teknik *nonprobability sampling*, menggunakan metode sampling jenuh. Analisis data dilakukan dengan menggunakan analisis deskriptif, analisis regresi logistik.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa *intangible assets*, *exchange rate*, dan *profitabilitas* secara parsial berpengaruh positif terhadap *transfer pricing*.

**Kata Kunci: Intangible Assets, Exchange Rate, Profitabilitas dan Transfer Pricing**

## **ABSTRACT**

*This study aims to provide an overview of intangible assets, exchange rates, profitability and transfer pricing in multinational automotive and component manufacturing companies listed on the Indonesia Stock Exchange for the 2016-2020 period, and to determine the effect of intangible assets, exchange rates, and profitability of transfer pricing.*

*The research method used is a quantitative method with a descriptive analysis approach and verification. The population of this study are 9 multinational automotive and component companies listed on the Indonesia Stock Exchange for the 2016-2020 period. The sampling method was carried out by non-probability sampling technique, using the saturated sampling method. Data analysis was performed using descriptive analysis, logistic regression analysis.*

*Based on the results of research conducted, it can be seen that intangible assets, exchange rate, and profitability partially have a positive and significant effect on transfer pricing.*

***Keywords: Intangible Assets, Exchange Rate, Profitability and Transfer Pricing***