

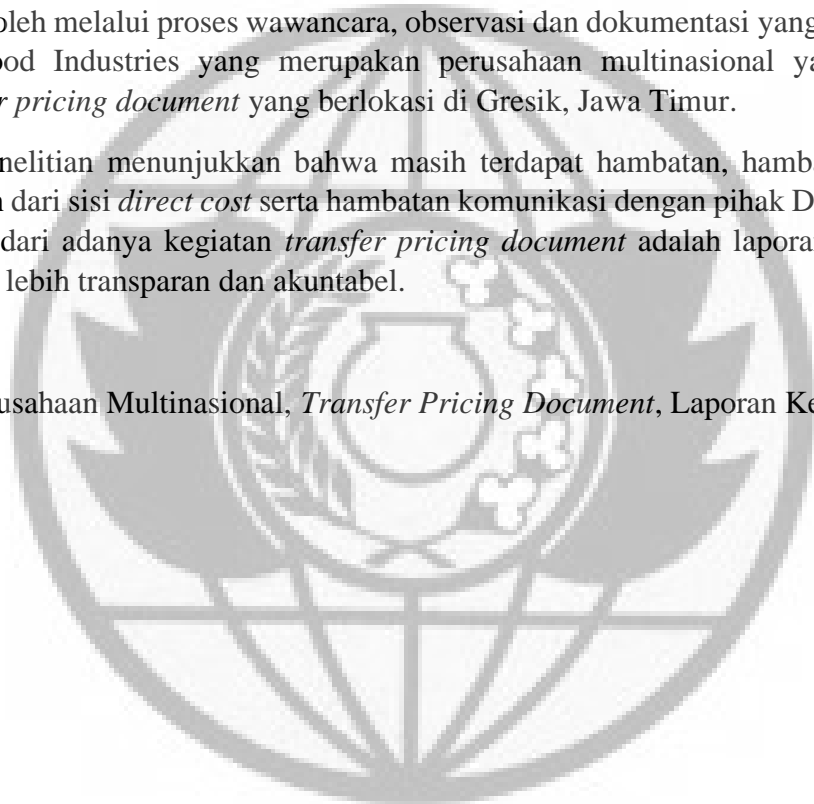
ABSTRAK

Penelitian ini bertujuan untuk mengetahui hambatan-hambatan yang terjadi selama melakukan penyusunan *transfer pricing document* serta untuk mengetahui dampak yang ditimbulkan oleh *transfer pricing* terhadap laporan keuangan. *Transfer pricing* merupakan isu global terutama di kalangan perusahaan multinasional yang ada di seluruh dunia. Perusahaan yang memiliki hubungan istimewa dengan pihak afiliasi diwajibkan untuk menyusun *transfer pricing document*. Di Indonesia, kegiatan *transfer pricing* diatur dalam Peraturan Menteri Keuangan PMK.213/PMK.03/2016.

Penelitian ini menggunakan metode penelitian deskriptif dengan pendekatan kualitatif. Data yang diperoleh melalui proses wawancara, observasi dan dokumentasi yang dilakukan di PT. Sura Indah Wood Industries yang merupakan perusahaan multinasional yang menjalankan kegiatan *transfer pricing document* yang berlokasi di Gresik, Jawa Timur.

Hasil Penelitian menunjukkan bahwa masih terdapat hambatan, hambatan yang terjadi adalah hambatan dari sisi *direct cost* serta hambatan komunikasi dengan pihak Direktorat Jenderal Pajak. Dampak dari adanya kegiatan *transfer pricing document* adalah laporan keuangan yang disusun menjadi lebih transparan dan akuntabel.

Kata Kunci: Perusahaan Multinasional, *Transfer Pricing Document*, Laporan Keuangan



ABSTRACT

This research aimed to find out some obstacles which happened during the arrangement of transfer pricing document and the effect of transfer pricing on its financial statement. Meanwhile, transfer pricing is a global issue within the world multinational companies. Moreover, companies which have special relationship with affiliation need to arrange their transfer pricing document. To have it arranged, the transfer pricing issue has been regulated in Finance Ministry Regulation PMK.213/PMK.03/2016.

The research was descriptive-qualitative in line with the research approach, the data instruments were interview, observation, and documents of PT. Sura Indah Wood Industries. While, the company was one of multinational companies that had transfer pricing document and located in Gresik, East Java.

The research result concluded there were still obstacles happened around direct cost and communication with Directorate of Tax General. In addition, the transfer pricing document had affected the financial statement as it became transparent and accountably arranged.

Keywords: Multinational Companies, Transfer Pricing Document, Financial Statement

