

ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji apakah terdapat pengaruh perencanaan pajak, profitabilitas, *exchange rate*, dan kualitas audit terhadap keputusan perusahaan untuk melakukan *transfer pricing*. Variabel perencanaan pajak diukur dengan *effective tax rate*, variabel profitabilitas diukur dengan *return on assets*, variabel *exchange rate* diukur dengan laba rugi selisih kurs dibagi dengan laba rugi sebelum pajak, dan variabel kualitas audit merupakan variabel *dummy*.

Jenis penelitian ini merupakan penelitian kuantitatif dengan data sekunder yang selanjutnya dianalisis menggunakan teknik analisis regresi logistik. Penelitian ini menggunakan teknik pengambilan sampel *purposive sampling* dengan objek perusahaan manufaktur multinasional yang terdaftar di Bursa Efek Indonesia pada tahun 2018-2020. Jumlah sampel perusahaan yang didapatkan adalah sebanyak 20 perusahaan dengan 3 (tiga) tahun periode pengamatan sehingga diperoleh total sampel sebanyak 60.

Hasil dari penelitian ini menunjukkan bahwa semua hipotesis yang dirumuskan ditolak. Perencanaan pajak, profitabilitas, *exchange rate*, dan kualitas audit tidak berpengaruh terhadap keputusan perusahaan untuk melakukan *transfer pricing*.

Kata kunci : *transfer pricing*, perencanaan pajak, profitabilitas, *exchange rate*, kualitas audit

ABSTRACT

This research aimed to examine whether there were effects of tax planning, profitability, exchange rate, and audit quality on companies' decision of making transfer pricing. While tax planning was measured by effective tax rate, profitability was measured by return on asset, exchange rate was measured by exchange gain/loss divided into gain/loss before tax; with audit quality as a dummy variable.

The research was quantitative with secondary data. Moreover, the data collection technique used purposive sampling. Furthermore, the population was multinational manufacturing companies which were listed on Indonesia Stock Exchange during 2018- 2020. Additionally, there were 20 companies as the sample during 3 years observation. In total, there were 60 samples of data. In addition, the data analysis technique used logistic regression.

The research result concluded that all hypotheses which were formulated, had been rejected. It meant, tax planning, profitability, exchange rate, and audit quality did not affect companies' decision of making transfer pricing.

Keywords: *Transfer Pricing, Tax Planning, Profitability, Exchange Rate, Audit Quality*

