

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh dari *Intangible Asset*, *Debt Contract* dan *Exchange Rate* serta *Firm Size* sebagai variabel kontrol terhadap *transfer pricing*. Objek penelitian pada penelitian kali ini adalah perusahaan multinasional pada sektor pertambangan yang tercatat di Bursa Efek Indonesia (BEI) dari tahun 2014-2019. Penelitian ini menggunakan metode *purposive sampling* sehingga diperoleh 12 perusahaan pada pertambangan dengan 69 observasi. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi logistik biner. Penelitian ini memberikan hasil bahwa pada perusahaan pertambangan, *Intangible Asset* berpengaruh negatif terhadap *Transfer Pricing*. Lalu *Debt Contract* dan *Exchange Rate* tidak berpengaruh terhadap *Transfer Pricing*.

Kata kunci : harga transfer, kontrak hutang, *Debt Contract*, *Debt Covenant*, nilai tukar, *Exchange Rate*, Aset tak berwujud, *Intangible Asset*, perusahaan multinasional, *Transfer Pricing*.

ABSTRACT

The purpose of this study is to determine and analyze the effect of Intangible Asset, Debt Contract, Exchange Rate and Firm size as control variable to Transfer Pricing. The sample selection using purposive sampling method and the sample of this research are 12 Mining Multinational Companies listed in Indonesian Stock Exchange (IDX). The data are obtained from secondary data of annual report of basic and Mining companies listed in Indonesia Stock Exchange in 2014-2019. The analysis technique used in this research is binary logistic regression analysis. The hypothesis in this study is based on previous research and various other supporting theories. The results of this study indicate that the Intangible Asset is negatif significant to the transfer pricing and the rest of variables are not significant to the transfer pricing.

Keywords : Debt Contract, Debt Covenant, Exchange Rate, Intangible Asset, Multinational Corporations, Mining Corporation, Transfer Pricing.