

Analisis pencarian data Pembanding dalam dokumentasi transfer pricing : studi kasus pada PT ABC = Analysis of search for comparable data in transfer pricing documentation : PT ABC's case study

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Abstrak

Skripsi ini membahas mengenai pencarian data pembanding dalam dokumentasi transfer pricing. Pencarian data pembanding ini terkait dengan kewajiban dokumentasi harga transfer untuk membuktikan kewajaran transaksi.

Analisis dalam penelitian adalah mendeskripsikan langkah-langkah pencarian data pembanding dalam dokumentasi harga transfer yang sesuai dengan arm's length principle dan membahas kendala-kendala yang dihadapi dalam pencarian data pembanding tersebut. Pendekatan yang digunakan dalam penelitian ini adalah pendekatan kualitatif deskriptif.

Hasil dari penelitian ini adalah melakukan 5 faktor kesebandingan, melakukan pemilihan data eksternal dan internal, melakukan pemilihan metode harga transfer dan menerapkannya dalam mencari data pembanding yang sesuai dengan transaksi dan kondisi PT ABC berdasarkan peraturan yang berlaku serta OECD TP guidelines.

The focus of this study is to describe about the search for comparable data in transfer pricing documentation. The search for this comparable data related to obligation of transfer pricing documentation to prove the arm's length transaction. PT ABC is a multinational company, engaged in the distribution of polyethylene (PE) and polypropylene (PP) in Indonesia. PT ABC carried out several intercompany transactions with its related parties, such as: purchase of PE from ABM for release to third-party customers in Indonesia, and purchase of PP from ABM to ABN in Indonesia (hereinafter referred to as "Trading Business"). The research problem of this study is to search for comparable data to prove that the transaction which carried out by PT ABC and its related parties is in line with arm's length principle.

This analysis describe the step and constraint of searching for comparable data related to transfer pricing documentation in accordance with arm's length principle. The approach used in this study is a qualitative descriptive approach.

The result of this study is to determine five factors comparability, selection of internal and external data, selection of transfer pricing method, an apply them in searching for comparable data in accordance with the transaction and condition of PT ABC based on regulation and OECD TP Guidelines.