

Pengaruh aktivitas transfer pricing dan efektivitas komite audit terhadap transfer pricing aggressiveness : pada perusahaan multinasional yang terdaftar di Bursa Efek Indonesia tahun 2011-2013= The effect of transfer pricing activities and effectiveness of the audit committees on transfer pricing aggressiveness : in multinational companies listed in Indonesia Stock Exchange year 2011-2013

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Abstrak

Penelitian ini bertujuan untuk menginvestigasi hubungan antara aktivitas transfer pricing yaitu pengeluaran research and development, multinasionalitas, dan pemanfaatan tax haven serta efektivitas komite audit terhadap transfer pricing aggressiveness. Transfer Pricing Aggressiveness dalam penelitian ini diperlihatkan oleh aktivitas-aktivitas yang dilakukan perusahaan secara terstruktur untuk menghindari pajak perusahaan secara grup dalam jumlah besar.

Kegiatan transfer pricing yang agresif tercermin dari banyaknya transaksi yang tidak arm's length antara pihak-pihak terkait. Transfer pricing yang agresif ini ditunjukkan dengan menggunakan indeks transfer price yang merupakan pengungkapan atas transaksi-transaksi yang berkaitan dengan transfer pricing dengan pihak berelasi. Sampel penelitian ini menggunakan perusahaan multinasional non keuangan yang terdaftar di BEI pada rentang tahun 2011 hingga 2013.

Hasil penelitian membuktikan bahwa aktivitas transfer pricing yang ditandai dengan adanya pengeluaran research and development memiliki pengaruh secara negatif terhadap transfer pricing aggressiveness. Sementara itu, multinasionalitas dan pemanfaatan tax haven terbukti memiliki pengaruh secara positif terhadap transfer pricing aggressiveness. Hasil penelitian juga membuktikan bahwa efektivitas komite audit terbukti memiliki pengaruh negatif terhadap transfer pricing aggressiveness.

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This research aims to investigate the relationship between transfer pricing activities, which are the research and development expenditure, multinationalities, and the utilization of tax havens as well as the effectiveness of the audit committee against the transfer pricing aggressiveness.

Transfer pricing aggressiveness in this study are shown by the activities of the companies, which are structured to avoid corporate tax group in large numbers. Aggressive transfer pricing activities reflected in the number of transactions that are not arm's length between related parties. Transfer pricing aggressiveness is shown by transfer pricing index, which is the disclosure of transactions relating to transfer pricing with related parties. The sample of this research is multinational companies that are listed in the Indonesian Stock Exchange from 2011 to 2013.

The results prove that the transfer pricing activity characterized by the research and development expenditure have a negative influence on transfer pricing aggressiveness. Meanwhile, multinationalities and utilization of tax havens have a positive influence on transfer pricing aggressiveness. The results also demonstrate that the effectiveness of the audit committee proved to have a negative effect on transfer pricing aggressiveness.