

Analisis pengaruh ukuran perusahaan, effective tax rate dan struktur modal terhadap aggressiveness of transfer pricing perusahaan konstruksi di ASEAN-6 serta upaya pengawasan terkait faktor-faktor transfer pricing = Analysis of the effect of company size, effective tax rate and capital structure on aggressiveness of transfer pricing of construction companies in ASEAN-6 and supervision efforts related to transfer pricing factors.

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh Ukuran Perusahaan, Effective tax rate Dan Struktur Modal Terhadap Aggressiveness Transfer pricing. Ukuran perusahaan diukur dengan logaritma natural dari total aset, Effective tax rate income tax expense dibagi dengan profit befoer income tax. Sedangkan struktur modal diproksi dengan total debt dibagi dengan shareholder's equity. Populasi adalah perusahaan konstruksi di ASEAN yang tersedia di database komersial ORBIS. Pengambilan sampel adalah tahun pajak 2017-2019 dan dikumpulkan dengan metode purposive sampling, peneliti menetapkan beberapa standar untuk digunakan sebagai data penelitian dan jumlah data perusahaan konstruksi di ASEAN 90 sample. Analisis data panel pada SPSS digunakan untuk menguji data penelitian. Hasil dari penelitian ini menunjukkan bahwa ukuran perusahaan tidak berpengaruh dan Effective tax rate dan struktur modal memiliki pengaruh signifikan terhadap Aggressiveness of Transfer Pricing. Pengawasan yang dilakukan oleh otoritas pajak telah mengikuti best practice internasional yang dilakukan di berbagai negara. Munculnya CRM adalah salah satu bukti seriusnya pengawasan di Indonesia yang dilakukan DJP. Terlihat dari aspek objektivitas pengawasan telah dilakukan.

.....This study aims to analyze the effect of firm size, effective tax rate and capital structure on the aggressiveness of transfer pricing. Company size is measured by the natural logarithm of total assets, Effective tax rate income tax expense divided by profit befoer income tax. While the capital structure is proxied by total debt divided by shareholder's equity. The population is construction companies in ASEAN which are available in the ORBIS commercial database. Sampling is the 2017-2019 fiscal year and collected by purposive sampling method, the researcher sets several standards to be used as research data and the number of construction company data in ASEAN is 90 samples. Panel data analysis on SPSS was used to test the research data. The results of this study indicate that firm size has no effect and Effective tax rate and capital structure have a significant effect on Aggressiveness of Transfer Pricing. Indonesia's supervision in general has led to positive conditions for various international practices that are commonly used starting to be adopted. The emergence of CRM is one proof of the seriousness of supervision in Indonesia by the DGT. It can be seen from the aspect of objectivity of supervision.