

## Analisis Penerapan Arm`s Length Principles oleh Account Representative = Analysis of Arm`s Length Principles Implementation by Account Representative

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### Abstrak

Direktorat Jenderal Pajak (DJP) mengubah proses bisnis pengawasannya dengan memberikan mandat kepada Account Representative (AR) untuk melakukan analisis transfer pricing melalui Surat Edaran Direktur Jenderal Pajak Nomor SE-05/PJ/2022. Sebagai standar internasional, transfer pricing harus mematuhi arm`s length principles. Penelitian ini bertujuan untuk menganalisis kendala yang dihadapi oleh AR di Kantor Wilayah DJP Jakarta Khusus dalam menghadapi perubahan proses bisnis pengawasan dengan model ADKAR atas transaksi transfer pricing khususnya terhadap penerapan arm`s length principles pinjaman intragrup. Penelitian ini merupakan studi kasus dengan menggunakan metode kombinasi (mixed method) pada tahap pengumpulan data. Kuesioner kepada AR serta wawancara kepada AR, konsultan pajak dan regulator DJP digunakan sebagai teknik triangulasi dalam penelitian ini. Hasil penelitian menunjukkan bahwa berdasarkan model ADKAR, AR masih menghadapi berbagai kendala dalam menghadapi perubahan proses bisnis pengawasan terkait penerapan arm`s length principles atas pinjaman intragrup. Penelitian juga mengusulkan beberapa solusi potensial yang dapat digunakan oleh DJP untuk membantu AR dalam mengatasi kendala perubahan proses bisnis pengawasan khususnya terhadap penerapan arm`s length principles atas pinjaman intragrup.

.....Directorate General of Taxes (DGT) amends its supervision business process, mandating Account Representatives (AR) to conduct transfer pricing analysis through Circular Letter number SE-05/PJ/2022. As an international standard, transfer pricing must adhere to the arm's length principles. This research aims to examine the problems encountered by AR at Jakarta Special Regional Tax Office in dealing with changes in the supervision business process using the ADKAR model for transfer pricing transactions, particularly in the implementation of arm`s length principles for intragroup loans. This research is a case study that utilizes a mixed technique approach throughout the data collection stage. The questionnaire to the AR, as well as interviews with the AR, tax consultants, and regulators, were used as triangulation techniques in this study. The research findings indicate that based on the ADKAR model, AR is still encountering many obstacles in dealing with the changes in the supervision business process related to the implementation of the arm`s length principles on intragroup loans. The research also proposes some potential solutions that can be utilized by the DGT to assist AR in overcoming the problems of changing the supervision business process, particularly in the implementation of the arm`s length principles for intragroup loans.