

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh aset tidak berwujud, ukuran perusahaan, kepatuhan perpajakan, dan *leverage* terhadap *transfer pricing*. Analisis data menggunakan regresi linier berganda pada 12 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2015-2019. Hasil penelitian ini menunjukkan bahwa aset tidak berwujud, ukuran perusahaan, kepatuhan perpajakan, dan *leverage* secara serempak berpengaruh signifikan terhadap keputusan perusahaan dalam melakukan praktik *transfer pricing*, serta aset tidak berwujud dan *leverage* secara parsial berpengaruh positif dan signifikan terhadap *transfer pricing*. Namun, ukuran perusahaan secara parsial berpengaruh negatif dan signifikan terhadap *transfer pricing*. Sedangkan, kepatuhan perpajakan tidak berpengaruh signifikan terhadap *transfer pricing*.

Kata kunci: aset tidak berwujud, ukuran perusahaan, kepatuhan perpajakan, *leverage*, *transfer pricing*.

## ABSTRACT

*This study aims to determine the effect of intangible assets, firm size, tax compliance, leverage on transfer pricing. The data analysis uses multiple linear regressions on 12 manufacture companies listed on the Indonesia Stock Exchange (IDX) during 2015-2019 period. The results of this study show that intangible assets, firm size, tax compliance, leverage simultaneously have a significant effect on company's decision to practice transfer pricing, as well as intangible assets and leverage partially have a positive and significant effect on transfer pricing. But, firm size partially has a negative and significant effect on transfer pricing. Meanwhile, the tax compliance has no significant effect on transfer pricing.*

*Keywords: Intangible assets, firm size, tax compliance, leverage, transfer pricing.*