

ABSTRACT

Transfer pricing is a decision that has been set by the company to determine the transfer price in a transaction of goods, services, or intangible asset in a situation where the situation can be seen from the arm's length price principle.

This study was conducted to determine how the simultaneously and partial influence of tax, company size, exchange rate, and intangible asset on transfer pricing in mining sector companies listed on the Indonesia Stock Exchange (IDX) in 2015-2019. The sample selection technique used purposive sampling and obtained 10 companies with observations over five years, so that 50 samples were observed. The analysis technique used in this research is panel data regression analysis using Eviews 10 software.

Based on the results of the study, tax, company size, exchange rate, and intangible assets simultaneously affect transfer pricing. Partially, tax, exchange rate, and intangible asset have no effect on transfer pricing. While, company size has a negative effect on transfer pricing.

Keywords: Tax, company size, exchange rate, intangible asset, and transfer pricing