

ABSTRACT

THE EFFECT OF TAX MANAGEMENT AND COMPANY PERFORMANCE ON TRANSFER PRICING BEFORE AND DURING THE COVID-19 PANDEMI.

***(Empirical Study on Manufacture on the Indonesia Stock Exchange
2019-2020 Period)***

By

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This study aims to analyze the effect of tax management and company performance on transfer pricing before and during the Covid-19 pandemic and analyze differences in tax management, company performance, and transfer pricing before and during the Covid-19 pandemic. The tax management variable was measured by using the Cash Effective Tax Ratio proxy. The company's performance variable was measured using the profitability ratio as proxied by the Ratio on Assets and the leverage ratio as proxied by the Debt to Assets Ratio. Meanwhile, the dependent variable in this study was transfer pricing and was measured by related party transactions. This study used secondary data obtained from the official website of the Indonesia Stock Exchange. The sample used in this study was the manufacturing sector company for the 2019-2020 period with a purposive sampling method so that 198 sample companies were obtained from 193 population companies. Data analysis of this study used logistic regression analysis and difference test with IBM SPSS Statistics 26 program. The results of this study indicated that tax management has a significant negative effect on transfer pricing. Meanwhile, profitability ratios and leverage ratios have no effect on transfer pricing. Tax management and profitability ratios have differences before and during the Covid-19 pandemic. While the leverage ratio and transfer pricing have no difference before and during the Covid-19 pandemic.

Keyword: Tax Management, Profitability Ratio, Leverage Ratio, Transfer Pricing, Covid-19

ABSTRAK

PENGARUH MANAJEMEN PAJAK DAN KINERJA PERUSAHAAN TERHADAP *TRANSFER PRICING* SEBELUM DAN SAAT PANDEMI COVID-19

**(Studi Empiris Pada Perusahaan Manufaktur di Bursa Efek Indonesia Periode
2019-2020)**

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Penelitian ini bertujuan untuk menganalisis pengaruh manajemen pajak dan kinerja perusahaan terhadap *transfer pricing* pada sebelum dan saat pandemi Covid-19 dan menganalisis perbedaan manajemen pajak, kinerja perusahaan, dan *transfer pricing* sebelum dan saat pandemi Covid-19. Variabel manajemen pajak diukur dengan menggunakan proksi *Cash Effective Tax Ratio*. Variabel kinerja perusahaan diukur menggunakan rasio profitabilitas yang diproksikan dengan *Ratio on Assets* dan rasio *leverage* yang diproksikan dengan *Debt to Assets Ratio*. Sedangkan variabel dependen dalam penelitian ini adalah *transfer pricing* yang diukur dari transaksi pihak berelasi. Penelitian ini menggunakan data sekunder yang diperoleh dari website resmi Bursa Efek Indonesia. Sampel yang digunakan dalam penelitian ini adalah perusahaan sektor manufaktur periode 2019-2020 dengan metode *purposive sampling* sehingga diperoleh 198 perusahaan sampel dari 193 perusahaan populasi. Analisis data menggunakan analisis regresi logistik dan uji beda dengan program IBM SPSS *Statistics 26*. Hasil dari penelitian ini menunjukkan bahwa *manajemen pajak* berpengaruh negatif signifikan terhadap *transfer pricing*. Sedangkan rasio profitabilitas dan rasio *leverage* tidak memiliki pengaruh terhadap *transfer pricing*. Manajemen pajak dan rasio profitabilitas memiliki perbedaan sebelum dan saat pandemi Covid-19. Sedangkan rasio *leverage* dan *transfer pricing* tidak memiliki perbedaan sebelum dan pandemi Covid-19.

Kata kunci: Manajemen Pajak, Rasio Profitabilitas, Rasio *Leverage*, *Transfer Pricing*, Covid-19