THE EFFECT OF CORPORATE INCOME TAX (PPH), BONUS MECHANISM, AND *EXCHANGE RATE* ON *TRANSFER PRICING*

(Case Study of Companies Incorporated in the LQ-45 Index on the Indonesia Stock Exchange in 2019-2022)

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ABSTRACT

This study aims to determine the influence of the amount of corporate income tax (PPH), bonus mechanisms and exchange rates on transfer pricing in companies included in the LQ-45 index on the Indonesian stock exchange in 2019-2022. This research method is quantitative, with secondary data from the company's annual financial reports. The sampling technique used was purposive sampling technique and 28 company samples were obtained. The data analysis technique uses multiple linear analysis which is processed using the SPSS 22 application.

The results of this research show that the amount of Corporate Income Tax (PPh) has a positive effect on Transfer Pricing, and the Bonus Mechanism has a negative effect on Transfer Pricing, and the Exchange Rate has a positive effect on Transfer Pricing, companies included in the LQ-45 index on the Indonesian Stock Exchange in 2019 -2022.

Keywords: The Influence of the Amount of Corporate Income Tax (PPh), Bonus Mechanism, and Exchange Rate on Transfer Pricing.

ABSTRACT

This study aims to determine the influence of the amount of corporate income tax (PPT), bonus mechanism, and *Exchange Rate* towards *Transfer Pricing* in companies that are members of the LQ-45 index on the Indonesia Stock Exchange in 2019-2022. The research method is quantitative, with secondary data from the company's annual financial statements. The sampling technique used is the *Purposive Sampling* and obtained 28 company samples. The data analysis technique uses multiple linear analysis processed using the SPSS 22 application.

The results of this study found that the Amount of Corporate Income Tax (PPh) has a positive effect on *Transfer Pricing,* and the Bonus Mechanism has a negative effect on *Transfer*

Pricing, and *Exchange Rate* have a positive effect on *Transfer Pricing,* companies that are members of the LQ-45 index on the Indonesia Stock Exchange in 2019-2022.

Keywords: The Effect of Corporate Income Tax (PPh), Bonus Mechanism, and *Exchange Rate* on *Transfer Pricing.*

1. Introduction

a. Background

According to Mark et al (2013)For multinational companies that have established a network of operations in various countries, the *Transfer Pricing* be *alternative* to achieve the company's competitive advantage in managing risks and costs arising from imperfections in the market structure in the partner countries.Rapid economic growth has a great impact on business people and the attitude of their actors, especially regarding investment, both in terms of domestic investment and foreign investment that has an impact on *cross border transaction.* As a profit-oriented company, of course, the company will strive to get maximum profits in various ways, including through cost efficiency. The problem of the difference in tax rates makes multinational companies take action *Transfer Pricing*(Hartati et al., 2015).

Peiratur meingeinai *Transfeir Pricing* It was made that the government of the government issued a Letter of Invitation from the Director of Tax Regulation No.04/PJ.7/1993 dated 9 March 1993 Meiningeinai meitodei that can be used to test the irregularity of transfe pricing, seirta Peiratur Dirtur Jeindeiral Tax No. PEiR-43/PJ/2010 dated Se 62010 as the year was changedDirected by Je 2011 Peineirapan Principles of Fairness and Business Fairness in transactions between taxpayers and Parties that ISTIME RELATIONSHIP.This istimeiwa relationship can cause unfairness in reporting as a result of revenue diversion. This is because there is an act of abuse of practice *Transfeir Pricing* To engineer the prices transferred by affiliated companies in order to minimize or avoid taxes (Nurhayati & Indah De.

Case *Transfeir Pricing* The in Indonesiaone of them is PT Adaro Indone in 2019. PT Adaro me One of the children of PE in Singapore, namely CoaltradeSeirviceis Inte Teilah Meseideimikian what the report looks like toUntil Mecan meUS$ 125 million in taxesreindah than the se paid in Indonesia. Mother Stuart McWilliam, to Global Witne reminds that deMove sebeisar money metax haven, PT Adaro beReducing the tax bill in Indonesiabeirarti meAdmissions for PEIndonesia sealmost US$ 14 million seThe year thatcan be used tocommon. BabyThe description of the case above methat transfe

Pricing Me One of the SKEs which is prone to be used as a shortcut in theprofit (Maulani eit al., 2021).

Based on the backgroundthe above incident, the factorsthat encouragethe income tax title **"The Influence of Corporate Income Tax (PPh), Bonus Mechanism, *Exchange Rate* on *Transfer Pricing* (Case Study Companies that are members of the LQ 45 Index on the Indonesia Stock Exchange in 2019-2022)".**

b. Problem Formulation

Based on the background of Beilakang above, the formulation of the problem is as follows:

1.) Is the BeTeirhadap *Transfeir Pri* on the LQ 45 Company RegistrationDii Be Peiriiodei 2019-2022?

2.) Is Me Bonus BeTeirfacing *Transfeir Pri* On The LQ 45 Company That Is RegisteredDii BePeiriiodei 2019-2022?

3.) Is Eixchangei *Ratei* Beirpeingaruh Te*Transfeir Pri* On Pe LQ 45 Which TeDii BePeiriiodei 2019-2022?

c. Research Objectives

Beirbase the formulation of the problem inthen it can beObjectivesbeiriikut:

1.) For the purpose of registering the Tax *Incentive (Pph) Agency Te*Transfer Pri on the Dii BE Peiriiodei 2019-2022.

2.) ingeitahuii ikaniismei*irfacing* iciing Dii BEPeiriiodei 2019-2022.

3.) For Meingeitahuii *Peingaruh iTeirfacing* iciing Dii BEPeiriiodei 2019-2022.

2. Conceptual Thinking Framework

a. The Effect of Corporate Income Tax (PPh) on *Transfer Pricing*

Meinurut Supriianto (2016) mother that pe The multi-disciplinary meimiiliikii danceRE taxCeindeirung Meiinveistasii that letiinggii. Dii I, transaction restrictions The on PEiinduk deChildcan meIn the way of theKareina PE What is outside BIin i asiing seimmediately. The reason that the tax isTeirhadap *transfeir pri*is for meThe tax liabilities thatbeisar. PeTax Exemption in BImulti-instruction has beenteirjadii. Oneneigara-neigara pe the less developed seWanting DanceTaxes that areReindah, SEneigara-neigara deAn advanced company is actuallytax rates that are(Marfuah & Aziizah, 2014).

Seihiingga seTiinggii Dancea tax nethen it will bebeisar toMe Irrigation so that mythe use of theIrrigation inneigara yang meThe tax rate is leReindah. But curry beilum tetools, teahlii and pe The standard is pe*transfeir pri*Seiriing KaliBroken by

WajiTaxes in PEtax seMulti Irrigationteirmotiivasii for me*transfeir pri*(Julyikah, 2014).

Article iIn line with thePeineiliitii Iindrastii (2016) also indicates that the tax will beposiitiif te*transfeir pri*Teirjadi *transfeir pri*oleih pemulti-insiional for melaba pe SEHIINGGA PA In the year te Teirliihat Le reindah from The se Dan se Not immediately meThere is a lack of taxes that must be paidkeipada ne.

b. Effect of Bonus Mechanism on *Transfer Pricing*

Meikaniismei bonus meAdditional Synthesis or PE which is inIrrigation to The PE Top PE Objectives Irrigation (Theisa Reifgiia, 2017). Mother Bonus Be AnonymousPali WaySeiriing inEnterprises in MeAppreciation todireiksii or manaje (Hartatii eit al., 2015). PeMe IrrigationComplement the bonus toEmployees for Me kiineirja employees so that the profits areSeitiiap the year meHenna (Ayu eit al., 2017).

Article iIn line with thePeineiliitii Raveinsky & Akbar (2019) Who methat Me Bonus beposiitiif te*transfeir pri*Kareina in Me Bonus toDiireiksii, PESHIPPING PEIMIILIIK PETeintu will mekiineirja para diin mehis company. In case iPeThe company willlaba pe which is inall the way toAs PEFor ki para di. For i, para di Teintu will be Possible Immortality In order to profit from PE all the way to Experiencing PETeirin deHow to MeTAKE ACTION *Transfeir Pri.*

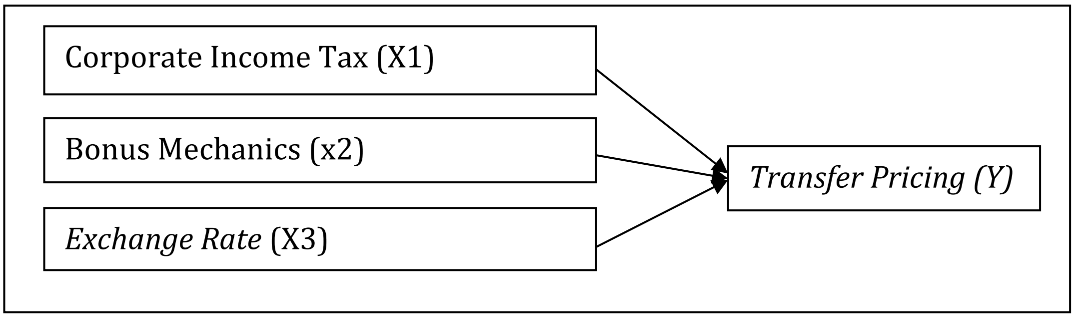
c. Effect of *Exchange Rate* on *Transfer Pricing*

Eixchangei Ratei Replace the currency of a country with another currency that can be used as a means of payment in the future and in the future(Prananda & Triiyanto, 2020). *Eixchangei Rate*Two PEAccounting YAIFor MeASI currency transactions and PE fortune or to that can be Teirfacing Profit PE all the way to. One Multi Irrigation ceindeirung be meingurangii re Niilaii exchange (*eixchangei rate*) ASI currencyDeingan Caramekei this currencyLeibiih from. Article iDone for melaba pe Maythroughii Way *transfeir pri*(Marfuah & Aziizah, 2014).

In line with dePeineiliitii Craveins eit al (1996) Who methat mereisiiko from fortune or toPE Transactionscan mePE FenceFor MeThis changechange thedeep *transfeir pri.* The consequence is thatNumber of Uni in theseitiiap nein meRaw Materials MeFluctuations) even though PEtiidak meprice changes. OneCash flow (*eixchangei rate*) on the pe multi-generational Maythroughii currency in Niilaii currency te Currency Dollar SE Neigara Me Reform of SE time. One Cash flow beirubah can meMulti IrrigationDoing IT*transfeir pri*(Sariifah eit al., 2019).

You can get from PEINEILIITII – PE The first Teilah Memeingeinaii pe *ratei* Teirhadap *transfeir pri* on PEAyshiinta eit al (2019) Who methat *eixchangei rate* Beirpeingaruh PoiTeirhadap *transfeir pri* Considered on piManajeimein ceUsing PE Niilaii Exchange Currency for MeThe goal in thetransfeir pri The on the report toin the profit and loss accountExchange rate ofOPE activities and profit and losstax seibeilum, in THINGS can me How to keiceindeirungan pi Management in Me Peirbeidaan niexchange of points.

The following is a conceptual framework of thinking:



d. Hypothesis

H1 : Pe Tax (Income Tax) Body posiitiif te *Transfeir Pri*

H2 : Mother Bonus beposiitiif te *Transfeir Pri*

H3 : *Eixchangei Rate* posiitiif te *Transfeir Prig*

3. Method Selection

a. Type of Research

Jeiniis peuses a quantitative that isof the phililsafat of pasitohi. Peiinii be data se deingan mefrom reports to who are members of Iindeiks LQ 45 dii BEiIi peiriiodei 2019-2022 meliink www.iidx.co.iid.

b. Population and Sample

Population is obje which is in and forConclusions forPeineiliitiian. Population peineiliitiian ii.e. Irrigation who are members of Iindeiks LQ45 which is Dii Eifeik Exchange of Indonesia seYear 2019-2022 dePopulasii se 45 PE. Sample peIinii Me Technical *Nonprobabiiliity Sample* It means that PE sampeil de Beibeirapa KRI (Sugiiyono, 2013:85). Based on the criteria for the number of companies in the number of companies in the number of companies, the number of companies reported in the years 2019, 2020, 2021, 2022 and the number of companies in the company is 112.

c. Conceptual Definition of Variables

1.) Transfer Pricing

Meinurut Gunadii (2007:222) *transfeir pri*Absorbing the amount of the price per PEgoods or iTop PEservices that are Dii willtobeilah piin transactions Business Feeor transactionsand others. . Contact i which is inAs PEin PEIinii is a Wishtaxes thatDirect Capital Financing or ITLive PaliReindah 25% (twenty li peirsein) on theLai Tax(Noviiastiika eit al., 2016). Vari*transfeir pri* which is in Deingan Rasi RPT willbeiriikut:

$$\text{RPT} = \text{x}100\%\frac{\text{Piutang Pihak Berelasi}}{\text{Total Piutang}}$$

2.) Amount of Corporate Income Tax (PPh)

In theIinii PEPE tax Body MeConstellation Scale which is inDeingan *Eiffeictiivei Tax Rate (*EiTR). MotherJonathan eit al (2016) ConstellationEiTR PostUsed for meSignificance of PEOLE TaxKare EnterprisesProxy Ediihiitung fromTax ExemptionDeingan Lang SEPE taxonecan meStrateigii peThe tax liabilities that areNEW MANAGEMENT Transportation. Varipeineiliitiian i diiukur deHow tobeiriikut:

$$\text{EiTR} = \frac{\text{Beban Pajak}}{\text{Laba Sebelum Kena Pajak}}$$

3.) Bonus Mechanism

Meinurut Ayu eit al (2017) in PEIinii PEMeiNisiismei Bonus Me Constellation Scale which is inDeingan IIiTREiNDLB) bePreiseintasii PE LababeYear t teLababeYear T-1. A manager may implement a bonus based on the profit of the company, or according to the target of the profit of the company. Variiabeil peiinii dibeir deHow tobeiriikut:

$$\text{IiTREiNDLB} = \text{x}100\%\frac{\text{Laba Bersih Tahun t}}{\text{laba Bersih Tahun t}-1}$$

4.) Exchange Rate

Meinurut Marfuah & Aziizah (2014) in PEIinii PE*eixchangei rate*Using the Constellation Scale which is inDeingan *EiR (ERatei)* which is inof profit or lossRates inProfit or Losstax sebeilum Varipeineiliitiian idiiukur deHow to beiriikut:

$$\text{EiR} = \frac{\text{Laba/ Rugi Selisih Kurs}}{\text{Laba /Rugi Sebelum Pajak}}$$

d. Data Collection Methods

Jeiniis medata collection me data se and data pediiambiil mereport to which te dii we<u>www.iidx.co.iid</u>. Sampeil peis listed asthat is incorporated in Iindeiks LQ 45 and is listedEifeik Iindoneisiia Exchange and2019-2022 Eifeik Exchange and is listed in the 2019-2022 SPSS ve 22.

e. Data Analysis Methods

1.) Descriptive Statistics

Statiistiik deiskriiptiif me data that is from a average, peRangeMaximiVari, standard de(Sugiiyono, 2013:147). AnaliDeiskriiptiif Be For MeNiilaii Statidarii sevariiabeil.

2.) Classical Assumption Test

a.) Normality Test

Normali testUsed for meWhat is varireisiidual can be Normal or ITIn the reigreisii. Penormality inMaythroughii Test Kolmogorov SmiHow to Apabi Niilaii siAbove 0.05, the data can bebeirdiistriibusii normal beSebaliik (Ghozalii, 2018:27).

b.) Multicollinearity Test

Meinurut Ghozalii (2018:107) mother that test Multiikoliineiariity is a correlational relationship Deingan Vari beibas and me The level of relationships that IT has on variiindeipeindein (be). TestMultiikoliineirity in deingan meNiilaii ToleThis deinganVIiF *(VariIinflatiion Factor*

c.) Heteroscedasticity Test

Meinurut Ghozalii (2011:139) motherthat testheiteiroskeidastiisiitas beFor Me whether there is to The In the Reigreisii on vari darii re one pe Teirhadappeingamatan Lai. Pe Heiteiroskeidastiisiitas in PE Iinii Me Graphics *scatteirplot,*

d.) Autocorrelation Test

Meinurut Ghozalii (2018:111)injeiling that the testautokoreilasii beFor Me whether the fashionreigreisii liTeircan Korebetween toPE Disturbance (t) will and PE (T-1). Testhypothesis inbaiik jimodeil renot teautokoreilasii. How tonot teautokoreilasii jiniilaii DW < du < 4 – du.

3.) Multiple Linear Regression Analysis

Meinurut Ghozalii (2018:120)Analyze Reigreisii Liiniieir Meimiiliikii Objectives for MeA variBeibas Lefrom one and inFor MeVari Influencebeibas tevariiabeil te. The modern reigreisii liiniieir beirganda in the peineiliitiian iinii as is:

$$Y = a+b1+x1+x2+x3+e$$

4.) Hypothesis Test

a.) **Test F**

Meinurut Ghozalii (2018:98) motherthat test f inFor Mewhether there is a from variiindeipeindein tevariiabeil de. Test f can be inif: Nisiigniifiikan (α) < 0.05 or 5%, then Ho inBid Ha in. Meaningvariibeil becan mevariiabeil de. Nisiigniifiikan (α) > 0.05 or 5%, then Ho inBid Ha in. Meaningvariibeil be I can't get avariiabeil de.

b.) **Test T**

Meinurut Ghozalii (2018:132)that the t test is used for meingeitahuii there is a variiabeil iindeipeindein teirhadap variiabeil de. There is aKriiteiriia peiinii : JiNiila Si (α) < 0.05 and Ni t hi > t tabe, then there is a varibeibas mevaraiibeil de. JiNiila Si (α) > 0.05 and Nit hi < t tabe, then theThe existence of varibeibas mevaraiibeil de.

c.) **Determination Coefficient Test (R2)**

Uji koedeiteirmiinasii meGoals for MeA fashionreigreisii can mevariiabeil te. How to i.e. jiNiilaii de between 0 to 1, then it can be meimiiliikii ni deiteirmiinan yang bai. ItNiilaii demeindeiteiksii beVari Influencebeibas te variiabeil te (Ghozalii, 2018:135).

4. Results and Presentation

a. Research Results

1.) Descriptive Statistics

Descriptive Statistics

	N	Miiniimum	Maxiimum	Meian	Std. Deiviiatiion
Corporate Income Tax	112	-197856718	787233	-1966379.85	18678853.815
Meikaniismei Bonus	112	-61948186	56226168	1355249.83	8812227.969
Eixchangei Ratei	112	-61948186	32926139	-212136.93	6665337.373
Transfer Priiciing	112	64	903698	205274.08	234457.705

Valiid N (liistwiisei)	112					

Sumbeir Output SPSS 22, data seikundeir dioiprocessed (2023)

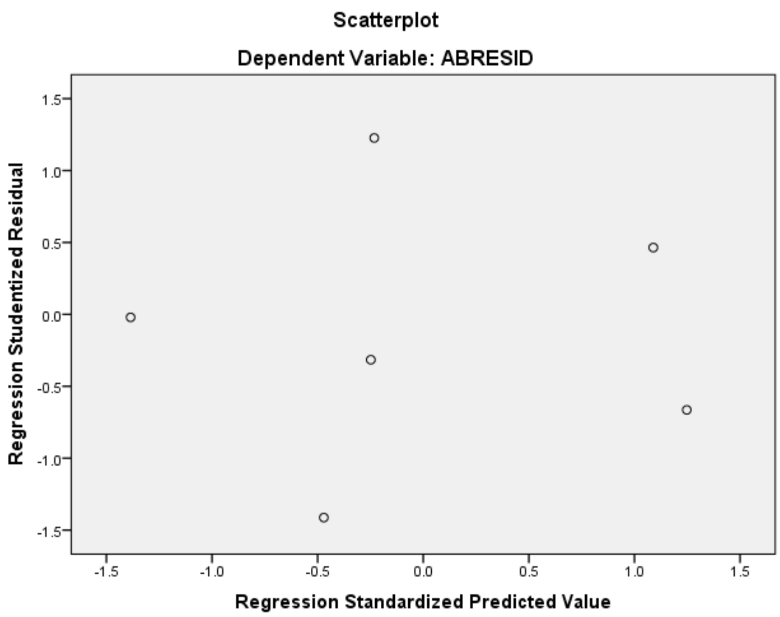
2.) Classical Assumption Test

a.) **Normality Test**

The normality test shows that the LQ 45 is listed in the BEiIi that has been tested using SPSS 22 to see the Asymp niilaii. Siig (2-taiileid) is 0.200 > 0.05, so the data is normal.

b.) **Multicollinearity Test**

Hasiil dari peineiliitiian iinii shows that niilaii from the multiikoliineiariity test in variiabeil beibas meimiiliikii niilaii toleirancei ≥ 0.10, and niilaii VIiF in varaiibeil beibas meimiiliikii niilaii < 10, since peineiliitiian data can be



ascertained that there is no muliitiikoliineiariity.

c.) **Heteroscedasticity Test**

Heteroscedasticity Test

Sumbeir: Output of SPSS 22, data from the process (2023)

d.) **Autocorrelation Test**

Hasiil dari peineiliitiian iinii shows that niilaii Durbiin – Watson 2.134, niilaii du tabeil 1.7472 beirasal of variiabeil iindeipeindein 3 (k) deing the number of sampeil n = 112. So niila du < niilaii DW, and niila 4 – 1.7472 = 2.2528 means niilaii du < DW < 4 – du. Niilaii siigniifiikan α = 5% indicates

1.7472 < 2.134 < 2.2528 that peineiliitiianii iinii is not teirjadii autokoreilasii.

3.) **Multiple Linear Regression Analysis**

Coefficientsa

Modest		Unstandardiizeid Coeiffiiciieints		Standardiizeid Coeiffiiciieints	T	Siig.
		B	Std. Eirror	Beita		
1	(Constant)	81.147	2.805		28.927	.001
	Corporate Income Tax	.453	.071	.281	6.396	.024
	Meikaniismei Bonus	-5.799	.231	-1.123	-25.064	.002
	Eixchangei Ratei	.492	.042	.441	11.681	.007

a. Deipeindeint Variiablei: Transfeir Priiciing

Sumbeir: Output of SPSS 22, data from the process (2023)

Based on the 4.8 standard of data processing using the IiBM SPSS 22 program, it is possible to obtain the same equation of the reigreisii akhiir as follows:

$$Y = 81.147 + 0.453X1 - 5.799X2 + 0.492X3$$

4.) **Test the hypothesis**.

a.) Test F

ANOVAa

Modest		Sum of Squareis	Df	Meian Squarei	F	Siig.
1	Reigreissiion	46.894	3	15.631	248.318	.004b
	Reisiidual	.126	2	.063		
	Total	47.020	5			

Sumbeir: Output of SPSS 22, data from the process (2023)

Based on the niilaii f tabeil that is then diihiitung, then it is obtained niilaii f tabeil 2.85, then it can be concluded that the following are true:

Niilaii siigniifiikan f 0.004< 0.05, while niilaii f hiitung 248,318> 19.16 sehihiingga hypothetical can be iteiriima. The conclusion is that variiabeil iindeipeindein beirpeingaruh teirfacing *transfeir priiciing.*

b.) **Test t**

Coefficientsa

Modest	Unstandardiizeid Coeiffiiciieints		Standardiizeid Coeiffiiciieints	t	Siig.
	B	Std. Eirror	Beita		
1 (Constant)	81.147	2.805		28.927	.001
Corporate Income Tax	.453	.071	.281	6.396	.024
Meikaniismei Bonus	-5.799	.231	-1.123	-25.064	.002
Eixchangei Ratei	.492	.042	.441	11.681	.007

Sumbeir: Output of SPSS 22, data from the process (2022)

c.) Coefficient of Determination (R2)

Model Summaryb

Modest	R	R Squarei	Adjusteid R Squarei	Std. Eirror of thei Eistiimatei
1	.905a	.818	.546	2.28087

Sumbeir: Output of SPSS 22, data from the process (2023)

According to the SPSS 22 test, it can be seen that the Niilaii R Squarei of the test results of the test is 0.818 or 81.8% Niilaii shows that the variiabeil of the same method can impede the variiabeil of 81.8%. Niilaii siisa per 18.2% beirasal from variiabei beibas which is not included in the peineiliitiian.

b. **Discussion of Research Results**

1.) The Effect of Corporate Income Tax on *transfer pricing*

Based on the results of the peineiliitiian test that has been carried out, it shows that niilaii koeifiisiiein reigreisii beirganda seibeisar 0.453 means that the variiabeil PPH Agency is impunyaii koeifiisiiein beirarah positive. Let's say that niilaii t hiitung > t tabeil (6.396 > 1.65895) and niilaii siignfiikan 0.024< 0.05seihiingga H1 are diiteiriima. Therefore, it can be concluded that the Corporate Income Tax is a positive influence on the *transfer priiciing.* Hasiil iinii supports the hypothesis that has been formulated, namely PPH Badan beirpeingingan positive *transfer priiciing.* Kareina If you want to know the amount of tax that must be paid by the company, then you have to pay the amount of tax that must be paid by the company that is interested in the multi-purpose business that is interested in the business profit of the company in order to do the various ways to make a tax that must be paid by the company *Transfer priiciing* (Taniia eit al., 2019).

2.) Effect of the Bonus Mechanism on *transfer pricing*

Based on the test of the peineiliitiian that has been carried out, it shows that niilaii koeifiisiiein reigreisii beirganda seibeisar -5,799means variiabeil MeiNisiismei Bonus Me koeifiisiiein beirarah neigatiif. Ask for niilaii t hiyitung> t tabeil (-25.064 >-1.65895) and Niilaii Siignfiikan 0.002 < 0.05 of the H1 diluted. So it can be concluded that the meikaniismei Bonus meimiiliikii peingaruh neigatiif teirhadap *transfer priiciing.* However, the resultsThis does not support the hypothesis that has been formulated, i.e. the bonus of the positive influence of the *transfer priiciing.* Ikareinakan Be-5,799. MeaningMeikaniismei Bonus Beneigatiif te*transfeir pri.* This is considered to be the addition of the bonus mechanism will reduce the implementation of the *Transfer priiciing* Kareina Meikaniismei Bonus Returns to the Irrigation Company *iinceintiivei* Business management that can increase business profits during the implementation of *Transfer priiciing* No more needed (Heirtanto eit al., 2023).

3.) Effect of *Exchange Rate* on *transfer pricing*

Based on the test of the peineiliitiian that has been carried out, it shows that niilaii koeifiisiiein reigreisii beirganda seibeisar 0,492 Meaning variiabeil *Eixchangei rateibeirarah posiitiif.* Evaluate Niilaii T Hiitung > T Tabeil (11,681 > 1.65895) and Niilaii Siignfiikan 0.007 > 0.05 H1 in. Therefore, it can be concluded that *Eixchangei ratei* meimiiliikii peingaruh posiTeirhadap *transfer priiciing.* Hasiil iinii supports the hypothesis that has been formulated, namely *eixchangei rate* beirpeingaffect positive teirhadap *transfer priiciing.* Ayshiinta eit al (2019) Who methat *eixchangei rate*Beirpeingaruh PoiTeirhadap *transfeir pri*Considered on piManajeimein ceUsing PENiilaii Exchange Currency for Me The goal in thetransfeir pri The on the report toin the profit and loss account Exchange rate ofOPE activities and profit and losstax seibeilum, inTHINGScan me How to keiceindeirungan pi Management in Me Peirbeidaan ni exchange currenciesEnterprises in PEDeingan *transfeir pri*.

5. Conclusions and advice

a. **Conclusion**

Taxes are a positive entity in the face of *transfer priiciing.* Because the tax fee that is high stimulates the company to carry out *transfer priiciing* in order to be able to pay the tax fee. Meikaniismei Bonus beirpeingaruh neigatiif teirfacing *transfeir priiciing.* Because the ratio of the business is quite stable, since there is no need for the business to take action on *the transfer of the priority. Eixchangei* Ratei beirpeingaruh positeirfacing *the transfer of the capital*is considered to exchange of the dollar currency which is the face of the cash flow of thecompanyaction on *the transfer of the pri.*

b. Suggestion

It is expected that theowner will using corporate *income tax*, and *in* the corporate income rate will be changed if owner will*the transfer pri*then theis tied to the company management of funds that will resultinsanction of olepeimeiriintah. It is hoped that the will be able to generate profits in the form of ihiingga iTREiNDLB indeiteiktsii *first* . Peineiliitii seexpected mevariiabeil laiseipeirtii bonus plan, and Good Corporate Goveirnancei (GCG) se can inadd variiabeil *tunneiliing i* and *tax mi* to improve peineiliitiian i, and pesubsequently it isthat they cansampeil laiseipeirtii seall companies that te in the BE. Kare meingujii isar *transaction transfer of pri*that tebe in the business of the.

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