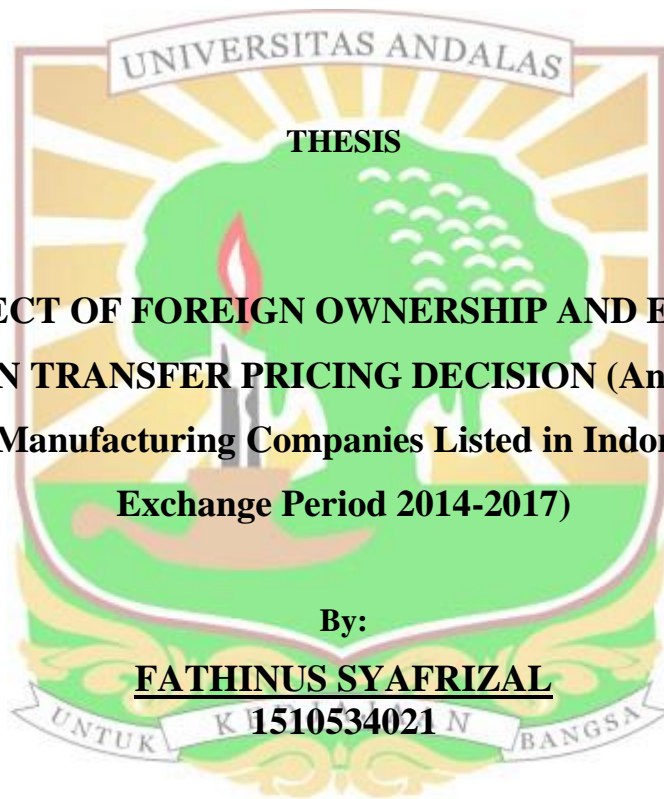




**DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS
ANDALAS UNIVERSITY**



THESIS

**THE EFFECT OF FOREIGN OWNERSHIP AND EXCHANGE
RATE ON TRANSFER PRICING DECISION (An Empirical
Study in Manufacturing Companies Listed in Indonesia Stock
Exchange Period 2014-2017)**


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*Submitted to fulfill the requirements in order to obtain bachelor degree of
economics*

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The Effect of Foreign Ownership and Exchange Rate on Transfer Pricing Decision (An Empirical Study in Manufacturing Companies Listed in Indonesia Stock Exchange Period 2014-2017)

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ABSTRACT

This research aims to analyze the effect of foreign ownership and exchange rate on company's transfer pricing decision. The dependent variable in this research is transfer pricing which is proxied by the presence or absence of sale transactions with related party. While the independent variables in this reserach are foreign ownership and exchange rate.

This research uses secondary data which is analyzed and obtained from financial statements or annual reports of companies listed in Indonesia Stock Exchange. The population in this research are manufacturing companies listed in the Indonesia Stock Exchange period 2014-2017. By using purposive sampling method, the total amount of samples obtained in this research were 38 sampel companies period 2014-2017 and in this research used logistic regression as the analysis method.

The results in this research showed that foreign ownership has positive and significant effect on company's transfer pricing decision. However, exchange rate has not significant effect on company's transfer pricing decision.

Keywords: Foreign ownership, Exchange rate, and Transfer Pricing

ABSTRAK


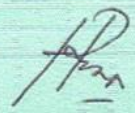
Penelitian ini bertujuan untuk menganalisis pengaruh kepemilikan asing dan *exchange rate* terhadap keputusan perusahaan melakukan *transfer pricing*. Variabel dependen dalam penelitian ini adalah *transfer pricing* yang diproksikan dengan ada atau tidaknya transaksi penjualan dengan pihak yang mempunyai hubungan istimewa. Sedangkan variabel independen dalam penelitian ini adalah kepemilikan asing dan *exchange rate*.

Penelitian ini menggunakan data sekunder yang dianalisis dan diperoleh dari laporan keuangan atau laporan tahunan perusahaan yang terdaftar di Bursa Efek Indonesia. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2014-2017. Menggunakan *purposive sampling method*, sampel yang terkumpul dalam penelitian ini adalah sebanyak 38 sampel perusahaan pada periode 2014-2017 serta dalam penelitian ini menggunakan regresi logistik sebagai metode analisisnya.

Hasil dari penelitian ini menunjukkan bahwa variabel kepemilikan asing berpengaruh positif dan signifikan terhadap keputusan perusahaan melakukan *transfer pricing*. Namun, *exchange rate* menunjukkan bahwa variabel tersebut tidak berpengaruh terhadap keputusan perusahaan melakukan *transfer pricing*.

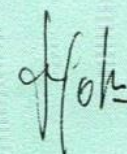
Kata Kunci: Kepemilikan Asing, *Exchange Rate*, dan *Transfer Pricing*

This thesis has already examined on March 11st, 2019. The Abstract has already approved by thesis advisor and thesis examiner :

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