

ABSTRAK

Penelitian ini bertujuan untuk mengulas, menguji, dan menganalisis pengaruh *tax minimization*, *debt covenant*, dan kepemilikan asing terhadap *transfer pricing*. Penelitian ini fokus pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2018-2022, dengan populasi terdiri dari 37 perusahaan dan sampel terpilih sebanyak 11 perusahaan melalui teknik *purposive sampling*. Analisis data dilakukan menggunakan analisis statistik deskriptif, regresi linear berganda melalui aplikasi SPSS versi 25 setelah melalui uji asumsi klasik seperti normalitas, multikolinieritas, heteroskedastisitas, autokorelasi, koefisien determinasi (R^2), dan uji t. Hasil penelitian ini menunjukkan bahwa *tax minimization*, *debt covenant*, dan kepemilikan asing memiliki pengaruh positif dan signifikan secara parsial terhadap *transfer pricing*. Secara keseluruhan, ketiga variabel tersebut memberikan kontribusi yang signifikan terhadap *transfer pricing*.

Kata kunci : *tax minimization*, *debt covenant*, kepemilikan asing, dan *transfer pricing*

ABSTRACT

The study aims to review, test, and analyze the effect of tax minimization, debt covenants, and foreign ownership on transfer pricing. This research focuses on mining companies listed on the Indonesia Stock Exchange (IDX) during the 2018-2022 period, with a population of 37 companies and a sample of 11 companies selected through purposive sampling technique. Data analysis was conducted using descriptive statistical analysis, multiple linear regression through the SPSS version 25 application after going through classical assumption tests such as normality, multicollinearity, heteroscedasticity, autocorrelation, coefficient of determination (R^2), and t test. The results of this study indicate that tax minimization, debt covenant, and foreign ownership have a positive and significant effect partially on transfer pricing. Overall, these three variables make a significant contribution to transfer pricing.

Keywords: tax minimization, debt covenant, foreign ownership, and transfer pricing