

Analisis pengaruh transfer pricing dan tax haven country terhadap cross border acquisition = The analysis effect of transfer pricing and tax haven country on cross border acquisition

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Abstrak

Penelitian ini bertujuan untuk meneliti pengaruh adanya potensi dilakukannya transfer pricing dan adanya insentif pajak di tax haven country terhadap kemungkinan perusahaan melakukan cross broder acquisition. Peneliti ini meneliti aktivitas akuisisi perusahaan di Asia pada tahun 2012-2014 dengan menggunakan sampel perusahaan non keuangan di Asia dengan total observasi 1.562 perusahaan selama periode 2012-2014.

Metode pengumpulan sampel perusahaan dilakukan dengan metode purposive sampling. Analisis data dalam penelitian ini menggunakan teknik analisis regresi logistik Binary Logistic Regression.

Hasil penelitian menunjukkan bahwa potensi adanya transfer pricing memengaruhi keputusan perusahaan untuk melakukan cross border acquisition. Serta, kemungkinan perusahaan melakukan cross border acquisition menunjukkan tingkat lebih kecil jika perusahaan target berada pada tax haven country.

This study aimed to investigate the effect of the potential does transfer pricing and tax incentives in the tax haven country to the possibility of cross broder company acquisition. This experiment examines the company's acquisition activities in Asia in the period of 2012 2014 in using a sample of non financial companies with a total of 1,562 observations during those period.

The company's method of sample collection is done by purposive sampling method. Analysis of the data in this study is using logistic regression analysis Binary Logistic Regression.

The results showed that the potential transfer pricing affect the company's decision to carry out cross border acquisition. As well, the possibility of companies doing cross border acquisition shows a smaller level if the target company is located in a tax haven country.