

Analisis Perbedaan Metode Profit Split pada Arms Length Principle dan Formulary Apportionment dalam Transfer Pricing = Analysis of Differences in Profit Split Methods on the Arms Length Principle and Formulary Apportionment in Transfer Pricing

Sianturi, Debora Hotnida Christina BR, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20500737&lokasi=lokal>

Abstrak

Fenomena globalisasi memicu pertumbuhan perusahaan multinasional. Kemunculan perusahaan-perusahaan multinasional menimbulkan isu transfer pricing yang sering diselesaikan dengan menggunakan Arm's Length Principle. Namun, prinsip tersebut tidak selalu dapat menyelesaikan kasus transfer pricing. Kemunculan metode Formulary Apportionment, yang secara garis besar mirip dengan metode Profit Split pada Arm's Length Principle, diharapkan dapat menyelesaikan kasus transfer pricing. Maka dari itu, penelitian ini membahas tentang perbedaan hakiki antara metode Profit Split pada Arm's Length Principle dan Formulary Apportionment dalam menyelesaikan kasus Transfer Pricing. Penelitian ini juga membahas tentang prakondisi yang harus disiapkan oleh Indonesia jika ingin menerapkan metode formulary apportionment. Adapun tujuan dari penelitian ini untuk menganalisis perbedaan hakiki antara metode Profit Split dan Formulary Apportionment, serta menganalisis prakondisi yang harus disiapkan oleh Indonesia jika ingin menerapkan metode formulary apportionment. Metode penelitian yang digunakan adalah metode kualitatif deskriptif dengan teknik analisis data kualitatif. Pengumpulan data diperoleh dengan melakukan studi literatur dan wawancara mendalam. Setelah melakukan studi pustaka dan wawancara mendalam, diperoleh bahwa perbedaan kedua metode terletak pada prinsip, pengakuan entitas, penggunaan sistem akuntansi, cara pembagian laba, dan tingkat realitas bisnisnya. Terdapat setidaknya dua prakondisi yang harus dihadapi oleh Indonesia jika ingin menerapkan Formulary Apportionment. Prakondisi tersebut antara lain perubahan isi dari undang-undang dan perubahan isi dari tax treaty

.....The phenomenon of globalization supports the growth of multinational companies. The emergence of multinational companies raises the issue of transfer pricing which is often handled using Arm's Length Principle. However, this principle does not always resolve transfer pricing cases. The formulary apportionment method, which is similar to Profit Split method on Arm's Length Principle, is expected to resolve the transfer pricing cases. This study discusses the differences between the Profit Split method in the Arm's Length Principle and Formulary Apportionment in resolving Transfer Pricing cases. This study also discusses the preconditions that must be prepared by Indonesia if Indonesia wants to apply the formulary apportionment method. The purpose of this study is to analyse the intrinsic differences between the Profit Split and Formulary Apportionment methods, and also to analyse the preconditions that must be prepared by Indonesia if Indonesia wants to apply the formulary apportionment method. The research method is descriptive qualitative method with qualitative data analysis techniques. Data collection was obtained by conducting literature studies and in-depth interviews. After conducting a literature study and in-depth interview, it was found that the difference between the two methods lies in principle, entity recognition, the use of an accounting system, the method of profit sharing, and the level of business reality. There are at least two preconditions that must be faced by Indonesia if Indonesia wants to apply the Formulary Apportionment. These preconditions include changes in the content of the law and changes in the content of

the tax treaty.