

# Pengaruh Struktur Kepemilikan terhadap Aggressiveness of Transfer Pricing dengan Moderasi Good Governance: Studi Kasus Negara ASEAN-4 tahun 2012-2015 = Effect of Ownership Structure on Aggressiveness of Transfer Pricing with Moderation of Good Governance: Case Study of ASEAN Countries in 2012 -2015

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## Abstrak

Penelitian ini bertujuan untuk menguji secara empiris pengaruh struktur kepemilikan terhadap praktik aggressiveness of transfer pricing, baik bentuk kepemilikan keluarga, asing dan pemerintah, dan pengaruh good governance baik corporate governance maupun government governance terhadap hubungan struktur kepemilikan dan praktik aggressiveness of transfer pricing di beberapa negara ASEAN-4. Sampel penelitian terdiri dari 264 perusahaan manufaktur yang terdaftar di Bursa Saham negara-negara ASEAN-4 (Indonesia, Malaysia, Thailand dan Philipina) dengan kurun waktu 2012-2015. Penelitian ini menemukan bahwa kepemilikan keluarga dan kepemilikan pemerintah berhubungan negatif dengan aggressiveness of transfer pricing, sedangkan kepemilikan asing berhubungan positif dengan aggressiveness of transfer pricing. Kualitas good governance, baik corporate governance maupun government governance memperkuat hubungan negatif antara antara struktur kepemilikan keluarga dan kepemilikan pemerintah dengan aggressiveness of transfer pricing. Sebaliknya good governance, baik corporate governance maupun government governance mampu memperlemah hubungan positif kepemilikan asing dengan aggressiveness of transfer pricing. Penelitian ini melengkapi studi tentang penggunaan metode pengukuran profit level indicator (PLI) sebagai salah satu acuan dalam menentukan praktik aggressiveness of transfer pricing. Penelitian ini memiliki Implikasi terhadap pentingnya kebijakan anti abuse of transfer pricing yang lebih spesifik dalam rangka mengurangi kerugian negara akibat praktik abuse of transfer pricing.

<hr>This study aims to empirically examine the effect of ownership structure on the aggressiveness of transfer pricing practices in family, foreign and government ownership forms, as well as the effect of good governance in both corporate and government governance in several ASEAN countries for four years. The research sample consisted of 264 manufacturing companies, listed on the ASEAN-Stock Exchange (Indonesia, Malaysia, Thailand and the Philippines) in the period of 2012-2015. This study found out that family and government ownership were negatively related to aggressiveness of transfer pricing, while foreign ownership was positively related to aggressiveness of transfer pricing. The quality of good governance, both in corporate and government governance, strengthens the negative relationship between family and government ownership and aggressiveness of transfer pricing. Conversely, good governance, both in corporate and government governance can weaken the positive relationship between foreign ownership and aggressiveness of transfer pricing. This study applies the use of the profit level indicator (PLI) method as one of the references in determining the practice of aggressiveness of transfer pricing. This study is beneficial for a specifically anti-abusive transfer pricing policy in order to reduce state losses (due to the practice of abusive transfer pricing).