

ABSTRACT

The research was purposed to find out whether tax, tunneling incentive, and auditor reputation to determine transfer pricing decision by manufacturing company on Indonesian Stock Exchange. The population of this research is manufacturing companies consecutive listed on research period on Indonesian Stock Exchange. By using purposive sampling, sample were taken from the study is including 32 companies with research periodic for 3 years (2014-2016). This research is using logistic regression because the variable was counted with dummy. The research has shown that tax and tunneling incentive value is cannot effect the significance of transfer pricing decision .While auditor reputation value is positively affect the significance of transfer pricing decision.

Keywords: *transfer pricing, tax, tunneling Incentive, auditor reputation.*