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The Effect of Corporate Intangible Assets and Audit Quality on Transfer Pricing Practices in Multinational Companies in the Consumer Non-Cyclicals Sector Listed on the Indonesia Stock Exchange (IDX) for the 2020-2024 Period

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ABSTRACT

The study was conducted with the aim of determining the impact of intangible assets and audit quality on transfer pricing practices in Multinational Companies listed on the IDX for the 2020-2024 Period of the Consumer Non-Cyclicals Sector. The research method used was multiple regression analysis. The results of the study showed that there was a partial positive influence by the intangible asset variable on transfer pricing but there was no partial effect by the audit quality variable on transfer pricing. The results of the study also show that there is a simultaneous influence of the intangible asset variable and audit quality on transfer pricing. The results of the study also the firm size variable can moderate the effect of intangible assets on transfer pricing and the effect of audit quality on transfer pricing.

KEYWORDS *Intangible asset, audit quality, firm size, transfer pricing.*

INTRODUCTION

The increase in technology and information encourages globalization. This has an impact on the rapid exchange of information and the advancement of technology to facilitate the exchange of goods and services in a trade industry, both domestic trade and international trade.

A multinational company is a company that is under the control of a certain party and can operate in many countries. According to Prananda & Triyanto (2020), muultinasional companies can shift profits through transactions with affiliates. In 2020, there has been a tax reform where the government lowered the corporate income tax rate by 3% (Agustina & Hartono, 2022). This was initially done by the government as a response to the outbreak or the Covid-19 pandemic in order to recover tax revenue and avoid tax arrears or tax avoidance practices (S. Dewi et al., 2020).

The 22% corporate income tax rate is still in effect until now even though the outbreak of the Covid-19 pandemic has passed. Although there has been a decrease in the corporate income tax rate, when compared to several Southeast Asian countries, Indonesia is still higher than several other Southeast Asian countries, namely Vietnam (15%-17%), Singapore (17%), Brunei Darussalam (18.5%), Thailand (20%), Cambodia (20%) (IDX Channel, 2023).

Although one of the goals of reducing the rate is to avoid tax evasion practices or for taxpayers to be more compliant in reporting their taxes, the shift in profits can be done through the transfer pricing policy. Transfer pricing in PMK Number 172 of 2023 Article 1 (9) "Transfer pricing is the determination of prices for transactions due to the influence of special relationships". Transfer pricing cases are an important topic related to taxation in accordance with the guidance of the Head of the DGT's Special Transaction Inspection Sub-Directorate, Affan Nuruliman (2024):

"For the examiner, transfer pricing is now one of the important topics. In the past, tax auditors were more likely to make corrections to unreported sales or expense claims. However, now the focus has shifted to transfer pricing" (news.ddtc.co.id, 2024).

In Indonesia, there are transfer pricing cases related to transactions on intangible assets, one of which occurred at PT Yamaha Electronics Manufacturing based on the Decision of the Supreme Court of the Republic of Indonesia Decision Number 906/B/PK/Pjk/2021 related to royalty fee transactions of USD 308,005.82 which was positively corrected by the DGT. PT Yamaha Electronics Manufacturing submitted a review to the Supreme Court but was rejected because PT Yamaha Electronics Manufacturing was unable to prove the existence of the transfer of the intangible assets in the form of royalty payments made to shareholders because for the Supreme Court the transaction was a payment of services and not a royalty payment. This is decided based on a review by testing the existence of transactions related to royalties on intangible asset transactions with a special relationship must be carried out through a willing to pay test or the existence of a transaction by a comparable company that is willing to pay similar or comparable royalties to the Independent party, testing related to the economic benefits received, identification related to contracts related to transactions on IP, and information related to business conditions and production cycles with comparators, where PT Yamaha Electronic Manufacturing cannot provide information that can meet these requirements. From this case, it can be seen that the company's ownership of intangible assets can be used to transfer pricing with affiliated companies.

There are elements that can encourage companies to take these actions, namely the quality of audits of the company's financial statements and the Intangible Assets of a company. This is in line with the opinion according to Chan et al., (2015) that the quality of audits by Auditors can affect the determination of policies related to transfer pricing. This is in line with the results of research from Marfuah et al., (2021), Fitriyani & Soetardjo (2024), and Wijaya & Soetardjo (2024). Then there is an opinion according to Irawan & Ulinnuha (2022) that Intangible Assets can have an impact on transfer pricing practices. This is in line with the results of research from

However, there are research results that state that intangible assets cannot affect transfer pricing, including from Anggani & Suryarini (2020), Rizkillah & Putra (2022), and Rasa et al., (2023), and there are also research results that state that there is no effect of audit quality on transfer pricing, including research from Barus et al., (2022), Putri (2023) and Choiroh et al., (2023)

Therefore, this study aims to find out whether there is a positive influence of intangible assets on transfer pricing, whether there is a negative influence of audit quality on transfer pricing, whether there is a simultaneous influence of intangible assets and audit quality on transfer pricing, and whether there is an influence of the firm size moderation variable on transfer pricing.

***Transfer Pricing* (Y)**

The dependent variable or variable Y in this study is transfer pricing. Transfer pricing is the Company's strategy when determining the value of the transfer price for sales and purchases made of both goods and services or other transactions with affiliates aimed at optimizing profits (Refgia, 2017). The measurement of transfer pricing variables in this study is (Refgia, 2017):

$$\frac{\text{Related Party Transaction Receivabels}}{\text{Total Receivabels}} x\ 100\%$$

***Intangible Assets* (X1)**

(Wahyudi & Fitriah, 2021) intangible assets. Based on PMK No. 90/PMK.05/2019, intangible assets are types of assets that are non-financial, intangible and can be used to produce goods and services or be used for other purposes. Related to the proxies used to calculate Intangible Assets in this study are :(Wahyudi & Fitriah, 2021)

Ln (*Intangible Aset*)

Audit Quality (X2)

In this study, the independent variable (X2) is audit quality. Audit quality is a good audit practice based on audit standards and also standards of quality control which are the basis for carrying out the duties and professional responsibilities of the Auditor (Barus et al., 2022). The higher the reputation of an auditor who conducts an audit, the higher the quality of the information on the audit results, making it difficult for companies to carry out aggressive policies such as tax avoidance through transfer pricing (Putri, 2023). Regarding reputation, there are four big KAP including Deloitte, Ernst & Young, KPMG, PWC (Canovala et al., 2023). So the parameters used to determine audit quality are (Barus et al., 2022):

0 = When audited by Non KAP Big Four
1 = When audited by the Big Four KAP

Firm Size (X3)

In this study, there is a moderation variable, namely firm size. The measurement of firm size according to (Pratama & Wahyudi, 2021) can be seen from the total assets of the company that are the research sample. Companies that hold a large amount of assets or a large total amount of assets tend to be more able to generate higher profits when compared to companies that do not have many assets. According to Ravensky & Akbar (2021), large companies tend to have various types of products and segments that are relatively large so that they can encourage companies to carry out transfer pricing policies. So the parameters used to determine firm size are (Pandia & Gultom, 2022):

Ln (Total Aset)

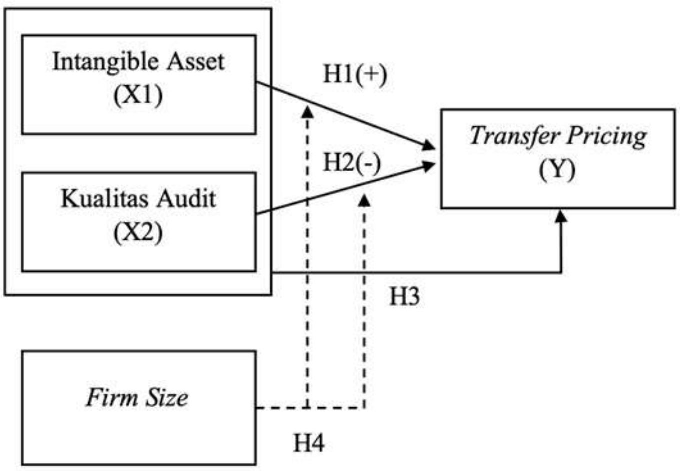

Figure 1. Variable Relationships and Hypotheses

1. H1: **In**tangible assets has a positive effect on Transfer Pricing
2. H2 : Audit quality has a negative effect on Transfer Pricing
3. H3 : **In**tangible assets and audit quality simultaneously affects Transfer Pricing.
4. H4 : The firm size moderating variable affects transfer pricing.

METHOD

The quantitative approach and multiple regression analysis are the research methods used in this study then to find out if there is a partial influence of the t-test and to find out if there is a simultaneous influence of the F test. Related to the regression equations in this study are as follows:

$$Y = \beta_0 + \beta_1 X_{1i} + \beta_2 D_{2i} + \beta_3 X_i + \epsilon_i$$

Information:

Y = *Transfer Pricing*
X_{1i} = *Intangible Asset*
D_{2i} = Audit Quality
X_i = Firm Size

The research was conducted based on financial reports from non-cyclical consumer sector companies listed on the Indonesia Stock Exchange (IDX) for 2020-2024. The research was also conducted using a data processing application, namely IBM SPSS Statistics.

The population in this study is 62 Consumer Non-Cylicals Sector Companies listed on the IDX for the 2020-2024 period. From the existing population, the researcher determines the sample to be studied using the purposive sampling technique where the researcher determines special criteria for the population to be selected. The final sample obtained was 75, related to intangible assets contained in the sample in the consumer non-cyclicals sector during the 2020-2024 research period, including software devices, patents, trademarks and franchises. The criteria for sample selection in this study are:

1. Non-cyclicals consumer sector companies that have IPOs on the IDX during the 2020-2024 research period
2. Have related parties or affiliates abroad during the 2020-2024 research period.
3. Companies that have receivables for transactions with related parties during the 2020-2024 research period.
4. Companies that have Intangible Assets other than goodwill during the 2020-2024 research period

RESULT AND DISCUSSION

Multiple Regression

Table 1 Multiple Regression

Coefficientsa			
	Unstandardized Coefficients		Standardized Coefficients
Model	B	Std. Error	Beta
1(Constant)	6,038	3,994	
X1-Intangible Asset	,471	,094	,676
X2-Quality Audit	-,245	,398	-,065
Firm Size	-,493	,167	-,390

Source: Data processed by the author (2025)

Multiple regression analysis was carried out to determine the relationship between independent variables, namely intangible assets and audit quality, to dependent variables, namely *transfer pricing*. From table 1, the equation in this study is obtained, which is as follows:

Transfer Pricing = 6.038 + 0.471 – 0.245 – 0.493

Based on the results of the multiple regression analysis above, a constant value of 6.038 was obtained, the intangible asset value was 0.471, the audit quality value was -0.45 and the firm size value was -0.493. The value of the regression coefficient on the independent variables can illustrate that if it is estimated that the free variable rises one and the other independent variable is constant or equal to zero, then the value of the bound variable is estimated to rise or fall according to the mark on the regression coefficient of the free variable.

Moderating Regression Analysis

Coefficients[a]

	Unstandardized Coefficients		Standardized Coefficients		
Model	B	Std. Error	Beta	t	Sig.
1(Constant)	9,746	4,365		2,233	,029
Intangible Asset	,449	,100	,644	4,495	<,001
Kualitas Audit	-,071	,388	-,019	-,184	,854
Firm Size	-,612	,190	-,484	-3,224	,002
IA*FZ	,175	,064	,395	2,740	,008
KA*FZ	-1,030	,420	-,334	-2,454	,017

Source: Data processed by the author (2025)

The firm size variable is able to moderate the effect of intangible assets on transfer pricing. This is indicated by the significance value (sig) of 0.008, < 0.05. The firm size variable is also able to moderate the effect of audit quality on transfer pricing. This is indicated by the significance value (sig) of 0.017 < 0.05.

Table 2 T test

Coefficientsa			
Model		t	Itself.
1	(Constant)	1,512	,135
	X1-Intangible Asset	4,994	<,001
	X2-Quality Audit	-,617	,539
	Firm Size	-2,951	,004

Source: Data processed by the author (2025)

To find out whether there is a positive or negative influence of independent variables on dependent variables, testing related to t-test is carried out in one direction, it can be seen based on table 2 related to t-test, it can be seen that for the intangible asset variable the calculated t value is 4.994 and the sig value is 0.001. For the t-value of the table in this study is known to be 1.996, it can be concluded that t-calculated > table (4.994 > 1.996) and sig value 0.001 < 0.05 which means that there is a partial influence of *intangible asset* (X1) positively (because a positive t-calculated value is obtained) on *transfer pricing* (Y) so that hypothesis 1 is accepted.

For the audit quality variable, the calculated t value was -0.617 and the sig value was 0.539. If viewed from t table, the t-value of the table in this study is known to be 1.996, so it can be concluded that t-calculated < t table (-0.617 < 1.996) and sig value 0.539 > 0.05 which means that there is no partial influence of audit quality (X2) on *transfer pricing* (Y) so that hypothesis 2 is rejected.

Table 3. Test F

ANOVA		
Model	F	Sig.
1Regression	8,426	<,001b

Source: Data processed by the author (2025)

Based on table 3, it can be seen that the test value F on independent variables, namely *intangible asset* (X1) and audit quality (X2) on the dependent *variable transfer pricing* (Y), has a calculated F value of 8.426 and a Sig value of 0.001. For the value of F of the table in this study is known to be 2.76, it can be concluded that F is calculated > F table (8.426 > 2.76) and a sig value of 0.001 < 0.05 which means that there is a simultaneous influence of the *intangible asset* variable (X1), audit quality (X2) as an independent variable on *transfer pricing* (Y) as a dependent variable so that hypothesis 3 is accepted.

Discussion

Positive Effect of Intangible Assets on Transfer Pricing

The intangible assets in the t-test results showed a sig value that was below 0.05, which was 0.001 and a calculated t value that had a positive value greater than the t table, namely with a calculated t value (4.994) > a table t value (1.996). So that *Intangible assets* have a partial positive influence on transfer pricing in Multinational Companies in the Non-Cyclical Consumer Sector listed on the IDX 2020-2024.

This shows that if the company's *intangible assets* increase or decrease, transfer pricing increases or decreases in the same direction as the *intangible asset* variable because it has a positive influence. This is in line with the opinion in his research: Apriani et al., (2020)

> *"The risk of transfer pricing aggressiveness increases because there are differences in the interpretation of transfer pricing valuations, and difficulties for companies to accurately define transactions regarding intangible assets."*

Regarding the positive partial influence of intangible assets on transfer pricing, where intangible assets have an influence on the company's actions to carry out transfer pricing, it can also be because, according to the research: Novira et al., (2020)

> *"The company's management will pay royalties for the use of intangible assets of higher value to affiliated companies that operate in countries with lower tax rates so that the company's burden increases, resulting in a decrease in the profit received by the*

company or a loss so that the tax burden imposed is lower or even not paying taxes at all."

There is a positive influence on intangible assets on transfer pricing as well as in line with several research results such as research results by Apriani et al., (2020), Novira et al., (2020), and Wahyudi & Fitriah (2021). Where the results of the study show that partially intangible assets have a positive effect on transfer pricing.

No Negative Effect of Audit Quality on Transfer Pricing

The audit quality in the t-test results showed a sig value that was above 0.05, which was 0.539, and a calculated t-value that was smaller than the t table, namely with a calculated t value (4.994) < a table t value (1.996). So that audit quality does not have a partial negative influence on transfer pricing in Multinational Companies in the Consumer Non-Cyclicaly Sector listed on the IDX 2020-2024.

The absence of the influence of audit quality on *transfer pricing* is in line with the results of research conducted by those who stated that it is due to the Barus et al., (2022) *qualiaty audit* of financial *reports* not being a reference so that the company does not carry out *transfer pricing*. This can also be caused by the confidence of the company that arises to carry out Pandia & Gultom (2022) *transfer pricing* because the company has made the best possible financial statements.

When viewed in a sample of companies from 15 companies in *the consumer non-cyclicals* sector, 11 of them were audited by the Big 4 while the other 4 were audited by the Non-Big 4. This shows that if the quality of the audit proxied by the audit conducted by the Big 4 or Non Big 4 does not affect the company to take action related to *the company's* transfer pricing policy.

The absence of the influence of audit quality variables on transfer pricing is also in line with several research results such as the results of research by Pandia & Gultom (2022), Barus et al., (2022), and Sanusi (2022). Where the results of the study show that audit quality does not have a significant influence on the company's decision to take action related to transfer pricing.

There was a simultaneous influence on the intangible asset variable and audit quality on transfer pricing.

Intangible assets and audit quality based on the results of the F test showed that there was a simultaneous influence on transfer pricing. This can be known by looking at the results of the statistical test which shows that the value of sig value is below 0.05, which is 0.001 and the value of F is greater than the F value of the table, namely with the value of F of the table (8.426) > the value of the F of the table (2.76). So that intangible assets and audit quality have a simultaneous influence on *transfer pricing* in Multinational Companies in the Non-Cyclical Consumer Sector listed on the IDX 2020-2024

Therefore, companies that possess intangible assets and are audited by a Big 4 public accounting firm will have a high-quality audit of their financial statements. This ensures that their transfer pricing transactions comply with both regulations and the arm's length principle, as they have been subjected to a quality audit.

The firm size moderating variable affects transfer pricing.

Based on statistical calculations, the regression coefficient is 0.175 with a significant value of 0.008 (< 0.05) for the intangible asset variable's effect on transfer pricing, with firm size as a moderator. The regression coefficient is -1.030 with a significant value of 0.017 (< 0.05) for the audit quality variable's effect on transfer pricing, also with firm size as a moderator. The firm size variable can moderate the effect of intangible assets on transfer pricing and the effect of audit quality on transfer pricing, it can also be because, according to the research of Gurusinga et al., (2024):

> "*The effect of firm size on transfer pricing reflects how a business entity's operational scale and market power can influence the transfer pricing strategy between entities within a corporate group. Larger companies often have an advantage in negotiating transfer prices because they can leverage economies of scale to reduce production and distribution costs, and increase overall operational efficiency.*"

CONCLUSION

Based on the results of the study, it can be concluded that there is a partial positive influence of intangible assets on transfer pricing but there is no partial negative influence of audit quality on transfer pricing. For simultaneous influence, there is a simultaneous influence of intangible assets and audit quality on transfer pricing, and the firm size variable can moderate the effect of intangible assets on transfer pricing and the effect of audit quality on transfer pricing. For further research, it is recommended to add other factors as independent variables such as profitability, foreign ownership, leverage to deepen the research results.

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