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**Journal of Current Studies in SDGs**
Homepage : https://journal.i-ros.org/index.php/JOCSIS
Email : jocsis@i-ros.org

e-ISSN 3089-7564
Vol.3, No.1, March 2027


# The Role of Bonus Mechanism in Moderating Transfer Pricing Determinants: Supporting SDG 16 on Transparent Institutions

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**DOI : https://doi.org/10.63230/jocsis.3.1.296**

**Sections Info**

***Article history:***
Submitted: February 16, 2026
Final Revised: April 11, 2026
Accepted: June 4, 2026
First Available Online: July 26, 2026
Publication Date: March 27, 2027

***Keywords:***
Bonus Mechanism;
Debt Covenants;
Intangible Assets;
Tax Management;
Transfer Pricing.

**ABSTRACT**

***Objective:*** *To examine the role of bonus mechanisms in moderating the effects of tax management, intangible assets, and debt covenants on transfer pricing decisions. The study highlights the importance of transparent corporate governance and responsible financial practices in supporting Sustainable Development Goal (SDG) 16, particularly regarding accountable institutions and transparent reporting.* ***Method:*** *The study employed a quantitative approach with hypothesis testing using companies listed on the Indonesia Stock Exchange during the 2016–2019 period. Using purposive sampling, 122 observation units were obtained. Data were collected from annual reports and financial statements, while hypothesis testing was conducted using path analysis with IBM SPSS Amos 24.* ***Results:*** *The results indicate that tax management and debt covenants have a positive and significant effect on transfer pricing, while intangible assets have a negative and significant effect on transfer pricing. Furthermore, the bonus mechanism significantly moderates the relationship between tax management and transfer pricing. However, the bonus mechanism does not moderate the effects of intangible assets and debt covenants on transfer pricing.* ***Novelty:*** *Contributing by incorporating the bonus mechanism as a moderating variable to explain how managerial incentives influence transfer pricing decisions. The findings provide implications for strengthening corporate accountability, tax governance, and transparent financial practices aligned with SDG 16.*

## INTRODUCTION

Tax avoidance is a way to avoid paying taxes legally by taxpayers, by reducing the amount of tax owed without violating tax regulations (Sundvik, 2019). One kind of tax avoidance is the implementation of transfer pricing practices. Transfer pricing practices is the price calculated on the delivery of goods and services as well as other intangible assets from one company to another company, that has special relationship, based on the principle of a fair market price PMK No 7/PMK.03/ (2015). Transfer pricing is pricing in transactions between related parties. However, the practice of transfer pricing has become an international issue, companies that practice transfer pricing carry out this practice in a way that deviates and violates applicable regulations (Koskenniemi et al., 2011). On the government's side, the practice of transfer pricing is believed to reduce a country's tax revenues, because transfer pricing tends to transfer income from subsidiaries or holding companies to companies that have special relationships (Holmes et al., 2015).

Reporting from liputan6.com, the Directorate General of Taxes at the Ministry of Finance stated that around 2,000 multinational companies did not pay Corporate Income Tax Articles 25 and 29 because of their loss. According to the Director of Counseling, Services and Public Relations of the Ministry of Finance, Mekar Satria Utama, one of the reasons used to absent from the obligation to pay taxes is the practice of transfer pricing. The example of transfer pricing's practices has been done by PT Adaro. This practice was