

**Analisis Tantangan Dalam Penanganan Kasus *Transfer Pricing* Di
Lingkungan Direktorat Jenderal Pajak Melalui Perspektif
*Institutional Logics***

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis tantangan yang dihadapi oleh Direktorat Jenderal Pajak (DJP) dalam menangani kasus *transfer pricing* melalui perspektif *institutional logics*. Penelitian menggunakan pendekatan kualitatif dengan paradigma konstruktivisme. Analisis data dilakukan dengan metode *thematic analysis* untuk mengidentifikasi tema-tema kunci dan pola-pola yang muncul dari hasil wawancara. Hasil penelitian menunjukkan bahwa praktik *transfer pricing* tumbuh pesat seiring meningkatnya transaksi lintas negara dan konglomerasi MNC, utamanya untuk meminimalkan pajak melalui manipulasi harga dan efisiensi biaya. Penelitian juga telah mengidentifikasi logika institusional yang muncul dalam ruang lingkup penanganan kasus koreksi *transfer pricing*, yakni logika negara, logika pasar, dan logika profesional. Pertarungan antara logika-logika tersebut menjadi lensa dalam memahami tantangan-tantangan yang dihadapi oleh pegawai DJP. Solusi mencakup pemeriksaan lebih rinci, peningkatan kompetensi pegawai, pola mutasi yang sesuai, serta dukungan asistensi dari kantor pusat.

Kata Kunci: *transfer pricing, institutional logics, tantangan*

**Analysis of Challenges in Addressing Transfer Pricing Cases
within the Directorate General of Taxes: An Institutional Logics
Perspective**

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ABSTRACT

This study aims to analyze the challenges faced by the Directorate General of Taxes (DGT) in addressing transfer pricing cases through the lens of institutional logics. Employing a qualitative approach grounded in a constructivist paradigm, the research utilizes thematic analysis to identify key themes and patterns derived from interview data. The findings reveal that transfer pricing practices have proliferated alongside the rise in cross-border transactions and the expansion of multinational corporation (MNC) conglomerates, primarily to minimize tax obligations through price manipulation and cost efficiency. The study identifies three institutional logics at play in the handling of transfer pricing adjustment cases: state logic, market logic, and professional logic. The interplay and tensions among these logics serve as a lens to understand the challenges encountered by DGT officials. Proposed solutions include conducting more rigorous audits, enhancing employee competencies, implementing strategic staff rotation policies, and strengthening support and guidance from the central office.

Keywords: *transfer pricing, institutional logics, challenges*