ABSTRAK

Halifah, 000804372024 Urgensi Pengungkapan Laporan Prinsip Kewajaran Dan Kelaziman Usaha Pada *Holding Company* Pt. Andifa Zayeen Perkasa (dibimbing oleh **Masdar Mas'ud** dan **Tenriwaru**).

Penelitian ini dilakukan dengan bertujuan untuk menganalisis urgensi pengungkapan laporan prinsip kewajaran dan kelaziman usaha pada *holding company* PT. Andifa Zayeen Perkasa sebagai upaya dalam memenuhi kewajiban kepatuhan regulasi perpajakan dan mengevaluasi implikasi penerapan prinsip kewajaran dan kelaziman usaha terhadap kepatuhan perpajakan *holding company* PT. Andifa Zayeen Perkasa.

Penelitian ini menggunakan metode penelitian kualitatif studi kasus instrumental tunggal, data dikumpulkan melalui wawancara mendalam dan kajian literatur.

Hasil penelitian menunjukkan bahwa PT. Andifa Zayeen Perkasa adalah *holding company* dengan 15 anak usaha ini melakukan transaksi afiliasi signifikan seperti jasa manajemen, jual beli, dan pinjam-meminjam dana dan aset. Namun, ditemukan kesenjangan implementasi yaitu belum ada kebijakan *transfer pricing* terstruktur, penetapan harga berbasis negosiasi tanpa acuan pasar, rendahnya kesadaran manajemen terhadap PMK 172/2023, serta kendala dokumentasi akibat keterbatasan data pembanding, waktu, sumber daya manusia, dan sistem akuntansi belum terintegrasi. Penerapan sistem coretax memberikan dampak positif pada efisiensi administrasi, meski masih ada kendala teknis. Ketidakpatuhan berpotensi menimbulkan risiko koreksi pajak, sanksi administrasi, dan menurunkan kredibilitas laporan keuangan. Sebaliknya, pengungkapan laporan sesuai PKKU dapat meningkatkan transparansi, akuntabilitas, kepercayaan investor, serta meminimalkan risiko sengketa perpajakan.

Kata Kunci: Prinsip Kewajaran dan Kelaziman Usaha, *Holding Company*, Transfer pricing.

ABSTRACT

Halifah, 000804372024 The Urgency of Disclosure of Fairness and Customary Business Principles Reports at the *Holding Company* PT. Andifa Zayeen Perkasa (supervised by Masdar Mas'ud and Tenriwaru).

This research aimed to analyze the urgency of disclosing fairness and customary business principles reports at the *holding company* PT. Andifa Zayeen Perkasa as an effort to fulfill tax compliance obligations and to evaluate the implications of implementing fairness and customary business principles on the *holding company*'s tax compliance.

This research used a qualitative single instrumental case study method, with data collected through in-depth interviews and a literature review.

The results show that PT. Andifa Zayeen Perkasa, a *holding company* with 15 subsidiaries, engages in significant affiliated transactions such as management services, buying and selling, and borrowing funds and assets. However, implementation gaps were identified, including the absence of a structured *transfer pricing* policy, negotiation-based pricing without market reference, low management awareness of PMK 172/2023, and documentation challenges due to limited comparative data, time, human resources, and an unintegrated accounting system. The implementation of the coretax system has had a positive impact on administrative efficiency, although technical challenges remain. Non-compliance has the potential to lead to the risk of tax corrections, administrative sanctions, and reduce the credibility of financial reports. Conversely, disclosing reports in accordance with the PKKU can increase transparency, accountability, and investor confidence, while minimizing the risk of tax disputes.

Keywords: Arm’s length principle, Holding Company, Transfer pricing.