

ABSTRACT

This study aims to compare the relationship between the ratio of female directors in a company with the characteristics of risk takers and risk averse and with the size of the company, both large and small companies. As well as to analyze the relationship between the ratio of female directors in the company with its relation to transfer pricing practices. Feminism is a social movement that focuses on gender equality and eliminating discrimination against women. Transfer pricing is a practice used by multinational companies to determine prices in transactions between subsidiaries in various countries. This research method involves secondary data analysis from multinational manufacturing sector companies listed on the Indonesia Stock Exchange (IDX). Data on company characteristics and transfer pricing practices are collected from the company's annual financial reports. The results showed that there was no difference in the ratio of female directors in companies with risk taker and risk averse characteristics as well as company size, both large and small companies. Likewise, female directors in the company have no influence on transfer pricing practices by the company.

Keywords: Feminism CEO, Multinational Companies, Company Characteristics, Company Size, Transfer Pricing