

ABSTRACT

This study aims to examine The Effect of Profitability Leverage and Transfer Pricing on Tax Avoidance. (Empirical Study on Manufacturing Companies in food and beverage industry sub-sectors in 2014 - 2017).

The data used in this study are secondary data in the form of annual financial reports listed on the Indonesia Stock Exchange. The research data is taken from the official website of the Indonesia Stock Exchange and the company's website which was sampled. The population in this study amounted to 9 companies with a study period of 2014 to 2017. The samples used were 36 food and beverage sub-sector manufacturing companies Sampling using purposive sampling technique.

The results of this study indicate that return on sales has a significant effect on tax avoidance, debt ratio has no significant effect on tax avoidance, transactional net margin method has a significant negative effect on tax avoidance.

Keywords: *Return On Sales, Debt to Total Asset Ratio, TNMM, ETR*



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ABSTRAK

Penelitian ini bertujuan untuk menguji Pengaruh Profitabilitas, *Leverage* dan *Transfer Pricing* terhadap *Tax Avoidance*. (Studi Empiris pada Perusahaan Manufaktur di sub-sektor industri makanan dan minuman pada 2014 - 2017).

Data yang digunakan dalam penelitian ini adalah data sekunder dari situs web resmi Bursa Efek Indonesia dan situs web perusahaan yang dijadikan sampel. Sampel yang digunakan adalah 36 perusahaan manufaktur sub sektor makanan dan minuman Sampling menggunakan teknik purposive sampling.

Hasil penelitian ini menunjukkan bahwa *Return On Sales* tidak berpengaruh terhadap *Tax Avoidance*, *Debt to Asset Ratio* berpengaruh signifikan negatif terhadap *Tax Avoidance*, *Transactional Net Margin Method* berpengaruh signifikan negative terhadap *Tax Avoidance*.

Kata Kunci : *Return On Sales*, *Debt to Total Asset Ratio*, TNMM, ETR



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