

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *transfer pricing*, intensitas modal dan manajemen laba terhadap penghindaran pajak. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2015 – 2019. Penentuan sampel penelitian menggunakan metode *purposive sampling* dengan jumlah sampel sebanyak 66 perusahaan, sehingga diperoleh total 330 data sampel. Analisis data dilakukan dengan regresi data panel dan diolah menggunakan aplikasi E-views 9. Penghindaran pajak diproksikan dengan *Cash Effective Tax Rate*, *Transfer pricing* diproksikan dengan rasio transaksi penjualan pihak berelasi terhadap total penjualan, Intensitas modal diproksikan dengan rasio total aset tetap terhadap total aset dan Manajemen laba diproksikan dengan *discretionary accrual* model modifikasi Jones. Hasil penelitian menunjukkan bahwa *transfer pricing*, intensitas modal dan manajemen laba berpengaruh signifikan terhadap penghindaran pajak baik secara simultan maupun parsial.

**Kata Kunci:** Penghindaran Pajak, *Transfer Pricing*, Intensitas Modal, Manajemen Laba.



## **ABSTRACT**

*This study aims to determine the effect of transfer pricing, capital intensity, and earnings management on tax avoidance. The population of this study is manufacturing companies listed on the Indonesia Stock Exchange for the period 2015 – 2019. The determination of the research sample uses the purposive sampling method with a total sample of 66 companies so that a total of 330 sample data are obtained. Data analysis was performed using panel data regression and processed using the E-views 9 application. Tax avoidance is proxied by the Cash Effective Tax Rate, Transfer pricing is proxied by the ratio of related party sales transactions to total sales, Capital intensity is proxied by the ratio of total fixed assets to total assets, and Earnings management is proxied by the modified Jones discretionary accrual model. The results show that transfer pricing, capital intensity, and earnings management have a significant effect on tax avoidance either simultaneously or partially.*

**Keywords:** *Tax Avoidance, Transfer Pricing, Capital Intensity, Earnings Management.*

