ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh transfer pricing, kepemilikan institusional, kompensasi rugi fiskal dan proftiabilitas (return on assets) terhadap penghindaran pajak. Analisis ini menggunakan variabel independen yaitu transfer pricing, kepemilikan institusional, kompensasi rugi fiskal dan proftiabilitas (return on assets). Variabel dependennya adalah penghindaran pajak. Sampel pada penelitian berasal dari 42 perusahaan manufaktur sektor barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) untuk periode 2016-2020. Sampel dilakukan dengan metode purposive sampling. Pengumpulan data dilakukan melalui laporan keuangan perusahaan berdasarkan pada kriteria tertentu. Metode statistik menggunakan Analisis Regresi Linier Berganda dan menggunakan SPSS 25 untuk menguji signifikansi penghindaran pajak pada transfer pricing, kepemilikan institusional, kompensasi rugi fiskal dan proftiabilitas (return on assets) dengan pengujian hipotesis uji statistic t. Hasil penelitian ini menunjukkan bahwa transfer pricing dan kepemilikan institusional tidak signifikan terhadap penghindaran pajak (tax avoidance). Namun kompensasi rugi fiskal dan profitabilitas signifikan berpengauh terhadap penghindaran pajak.

Kata kunci: Penghindaran Pajak, *Transfer Pricing*, Kepemilikan Institusional, Kompensasi Rugi Fiskal, Profitabilitas (Return on Assets)

ABSTRACT

The purpose of this research is to determine the effect of transfer pricing, institutional ownership and fiscal loss compensation on tax avoidance. This analysis uses independent variables are transfer pricing, institutional ownership, fiscal loss compensation and profitibility (return on assets). The dependent variable is tax avoidance. The sample in this study came from 42 manufacturing companies in the consumer goods sector listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. Sampling method used purposive sampling method. Data collection is through the company's financial statements based on certain criteria. The statistical method uses Multiple Linear Regression Analysis and uses SPSS 25 to test the significance of tax avoidance on transfer pricing, institutional ownership, fiscal loss compensation and profitability (return on assets) with a statistical test of t. The results of this study indicate that transfer pricing and institutional ownership are not significant on tax avoidance. However, fiscal loss compensation and profitability have a significant effect on tax avoidance.

Keywords: Tax Avoidance, Transfer Pricing, Institutional Ownership, Fiscal Loss Compensation, Profitibility, Return on Assets