

ABSTRAK

Penelitian ini bertujuan untuk menganalisis Pengaruh *Transfer Pricing*, *Capital Intensity*, *Political Connection*, dan Profitabilitas Terhadap *Tax Avoidance* (Studi Empiris Pada Perusahaan Pertambangan Yang Terdaftar di BEI 2017 - 2021). Populasi penelitian ini adalah perusahaan pertambangan yang terdaftar di BEI. Penelitian ini dilakukan terhadap 19 perusahaan dengan total data observasi sebanyak 88 sampel. Analisis yang digunakan dalam penelitian ini adalah analisis statistik deskriptif, uji normalitas, uji multikolinieritas, uji heteroskedastisitas, uji autokorelasi, uji koefisien determinasi, uji t dan uji f, uji regresi linier berganda. Hasil penelitian ini secara simultan (Uji-f) menunjukkan bahwa *Transfer pricing*, *Capital Intensity*, *Political connection*, dan Profitabilitas berpengaruh terhadap *Tax Avoidance*. Secara parsial (Uji-t) *Transfer Pricing*, *Capital Intensity*, Profitabilitas tidak berpengaruh terhadap penghindaran pajak dan *Political Connection* berpengaruh terhadap *Tax Avoidance* pada perusahaan pertambangan yang terdaftar di BEI periode tahun 2017-2021.

Kata Kunci : Pengaruh *Transfer Pricing*, *Capital Intensity*, *Political Connection*, dan Profitabilitas Terhadap *Tax Avoidance*



ABSTRACT

This study aims to analyze the Effect of Transfer Pricing, Capital Intensity, Political Connection, and Profitability on Tax Avoidance (Empirical Study of Mining Companies Listed on the IDX 2017 - 2021). The population of this study are mining companies listed on the IDX. This research was conducted on 19 companies with a total of 88 sample observation data. The analysis used in this research is descriptive statistical analysis, normality test, multicollinearity test, heteroscedasticity test, autocorrelation test, coefficient of determination test, t test and f test, multiple linear regression test. The results of this research simultaneously (f-test) show that Transfer pricing, Capital Intensity, Political connections, and Profitability influence Tax Avoidance. Partially (t-test) Transfer Pricing, Capital Intensity, Profitability have no effect on tax avoidance and Political Connection has an effect on Tax Avoidance in mining companies.

Keywords: *Effect of Transfer Pricing, Capital Intensity, Political Connection, and Profitability on Tax Avoidance*

