

ABSTRACT

This research aims to examine the influence of Leverage, Sales Growth, and Transfer Pricing on Tax Avoidance. The dependent variables used are Leverage measured by DAR, Sales Growth measured by Sales Growth rate, Transfer Pricing measured by dummy or Related Party Transaction (RPT) proxy, and Tax Avoidance measured by ETR proxy. The population of this research is food and beverage subsector manufacturing companies listed on the Indonesia Stock Exchange for the 2020-2022 period. The sample for this research was determined using a purposive sampling method so that a total of 66 data were processed. Testing the research hypothesis uses multiple linear regression analysis with the help of SPSS version 27 software. The research results show that leverage has an effect on tax avoidance, sales growth has no effect on tax avoidance, transfer pricing has no effect on tax avoidance

Keywords: Leverage, Sales Growth, Transfer Pricing, and Tax Avoidance.



ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Leverage*, *Sales Growth*, dan *Transfer Pricing* terhadap *Tax Avoidance*. Variabel dependen yang digunakan adalah *Leverage* diukur dengan DAR, *Sales Growth* diukur dengan *Sales Growth rate*, *Transfer Pricing* diukur dengan dengan dummy atau proxy Related Party Transaction (RPT), dan *Tax Avoidance* diukur dengan proksi ETR. Populasi penelitian ini adalah perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2020-2022. Sampel penelitian ini ditentukan dengan metode purposive sampling sehingga diperoleh total 66 data yang diolah. Pengujian hipotesis penelitian ini menggunakan analisis regresi linier berganda dengan bantuan software SPSS versi 27. Hasil Penelitian menunjukkan bahwa leverage berpengaruh terhadap tax avoidance, sales growth tidak berpengaruh terhadap tax avoidance, transfer pricing tidak berpengaruh terhadap tax avoidance.

Kata Kunci: *Leverage*, *Sales Growth*, *Transfer Pricing*, dan *Tax Avoidance*.

