ABSTRACT

THE EFFECT OF TRANSFER PRICING, CAPITAL INTENSITY, AND LEVERAGE ON TAX AVOIDANCE

(Survey on Food and Beverage Subsector Companies Listed on the Indonesia Stock Exchange for the 2019-2023 Period)

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This study aims to determine the value of Transfer Pricing, Capital Intensity, Leverage and Tax Avoidance in Food and Beverage Sub-Sector Companies Listed on the Indonesia Stock Exchange for the 2019-2023 Period. In addition, this study also aims to determine the effect of Transfer Pricing, Capital Intensity, and Leverage on Tax Avoidance in Food and Beverage Sub-Sector Companies Listed on the Indonesia Stock Exchange for the 2019-2023 Period both partially and simultaneously. The research method used is quantitative research method through descriptive approach. The sampling technique in this study used purposive sampling technique so that 14 companies were selected. The data used in this study are secondary data obtained from published annual reports. The analysis technique used is panel data regression analysis with the help of the Eviews12 application. The results of this study indicate that: (1) Throughout the research period, transfer pricing values showed an increase, while capital intensity and leverage fluctuated during the study period. Additionally, tax avoidance values showed a decrease during the research period; (2) Transfer pricing partially has a positive and significant effect on tax avoidance, Capital Intensity partially has a positive and significant effect on tax avoidance, Leverage partially has no effect on tax avoidance, and; (3) Transfer Pricing, Capital Intensity, and Leverage simultaneously have a significant effect on tax avoidance.

Keywords: *Transfer Pricing, Capital Intensity, Leverage, Tax Avoidance*

ABSTRAK

PENGARUH *TRANSFER PRICING, CAPITAL INTENSITY*, DAN *LEVERAGE* TERHADAP *TAX AVOIDANCE*
(Survei pada Perusahaan Subsektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2019-2023)

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Penelitian ini bertujuan untuk mengetahui nilai *Transfer Pricing, Capital Intensity, Leverage* dan *Tax Avoidance* pada Perusahaan Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2019-2023. Selain itu, penelitian ini juga betujuan untuk mengetahui pengaruh *Transfer Pricing, Capital Intensity,* dan *Leverage* terhadap *Tax Avoidance* pada Perusahaan Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2019-2023 baik secara parsial maupun secara simultan. Metode penelitian yang digunakan adalah metode penelitian kuantitatif melalui pendekatan deskriptif. Teknik penentuan sampel dalam penelitian ini menggunakan teknik *purposive sampling* sehingga terpilih 14 perusahaan. Data yang digunakan dalam penelitian ini merupakan data sekunder yang diperoleh dari laporan tahunan yang telah dipublikasikan. Teknik analisis yang digunakan yakni analisis regresi data panel dengan bantuan aplikasi Eviews12. Hasil penelitian ini menunjukkan bahwa: (1) Nilai *transfer pricing* menunjukkan peningkatan selama periode penelitian, sedangkan *capital intensity* dan *leverage* mengalami fluktuasi selama periode penelitian. Sementara itu, nilai *tax avoidance* menunjukkan penurunan selama periode penelitian; (2) *Trasnfer pricing* secara parsial berpengaruh positif dan signifikan terhadap *tax avoidance*, *Capital Intensity* secara parsial berpengaruh positif dan signifikan terhadap *tax avoidance*, *Leverage* secara parsial tidak berpengaruh terhadap *tax avoidance*, dan; (3) *Transfer Pricing, Capital Intensity,* dan *Leverage* secara simultan berpengaruh signifikan terhadap *tax avoidance*.

Kata Kunci: *Transfer Pricing, Capital Intensity, Leverage, Tax Avoidance*