

ABSTRACT

THE EFFECT OF TRANSFER PRICING, LEVERAGE, PROFITABILITY, INDEPENDENT COMMISSIONERS AND ASSET GROWTH ON TAX AVOIDANCE

(Empirical Study of Mining Companies Listed In Indonesia Stock Exchange 2014-2019 Period)

By

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The purposed of this research is to get empirical evidence about the effect of transfer pricing, leverage, profitability, independent commissioners and asset growth on tax avoidance. Independent variables used in this research are transfer pricing, leverage, profitability, independent commissioners and asset growth. Dependent variable of this research is tax avoidance. The population in this research are mining companies listed on the Indonesia Stock Exchange (IDX) in 2014-2019. The method used for determining the sample is purposive sampling method. Sample consists of 140 observations. Data analysis using multiple linear regression with IBM SPSS Statistics 23 program as an analysis tool. The research results show that leverage and profitability have a significant effect with negative coefficient on tax avoidance. while transfer pricing, independent commissioners and asset growth have no effect on tax avoidance.

Keywords: *transfer pricing, leverage, profitability, independent commissioners, asset growth and tax avoidance.*

ABSTRAK

PENGARUH *TRANSFER PRICING*, *LEVERAGE*, PROFITABILITAS, KOMISARIS INDEPENDEN DAN *ASSET GROWTH* TERHADAP *TAX AVOIDANCE*

(Studi Kasus Pada Perusahaan Pertambangan Yang Terdaftar di Bursa Efek
Indonesia tahun 2014-2019)

Oleh:

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Penelitian ini bertujuan untuk menguji pengaruh *transfer pricing*, *leverage*, profitabilitas, komisaris independen dan *asset growth* terhadap *tax avoidance*. Variabel independen dalam penelitian ini adalah *transfer pricing*, *leverage*, profitabilitas, komisaris independen dan *asset growth*. Variabel dependen dalam penelitian ini adalah *tax avoidance*. Populasi dalam penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2014-2019. Teknik pengambilan sampel dilakukan dengan metode *purposive sampling*. Sampel yang termasuk dalam kriteria uji sebanyak 140 sampel. Analisis data menggunakan analisis regresi linear berganda, dengan program IBM SPSS *Statistics 23* sebagai alat analisis. Hasil pengujian menunjukkan bahwa variabel *leverage* dan profitabilitas berpengaruh negative terhadap *tax avoidance*. *Transfer pricing*, komisaris independen dan *asset growth* tidak berpengaruh terhadap *tax avoidance*.

Kata Kunci: *transfer pricing*, *leverage*, profitabilitas, komisaris independen, *asset growth* dan *tax avoidance*.