

ABSTRACT

ANALYSIS OF THE INFLUENCE OF TRANSFER PRICING, LEVERAGE, DEFERRED TAX AND ADVERTISING EXPENSE ON TAX AVOIDANCE IN INDONESIA WITH COMPANY SIZE AS A CONTROL VARIABLE

((Empirical Study on Manufacturing Companies in the Food and Beverage Sub-sector Listed on the Indonesia Stock Exchange for the Period 2016-2020))

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This study aims to analyze the influence of variables such as transfer pricing, leverage, deferred taxes, and advertising expenses on tax avoidance practices in the food and beverage sub-sector companies listed on the Indonesia Stock Exchange during the period 2016-2020. Transfer pricing is a policy used to optimize profits or shift gains to affiliated companies. Leverage is related to a company's debt and can reduce tax burden through interest expenses, thereby affecting the company's net income. Deferred taxes refer to taxes that can be offset in the future and can impact a company's net income due to differences in accounting and taxation regulations. Advertising expenses can reduce a company's income statement, thereby potentially affecting the size of the company's tax burden, as advertising expenses are part of the company's sales costs. The sample consists of 11 companies, resulting in a total of 55 data points. This study employs Multiple Linear Regression analysis. The results indicate that transfer pricing, leverage, and advertising expenses do not significantly affect tax avoidance, while deferred taxes have a significant positive impact on tax avoidance.

Keywords: *Tax Avoidance, Transfer Pricing, Leverage, Deferred Tax, Advertising Expenses.*

ABSTRAK

ANALISIS PENGARUH *TRANSFER PRICING*, LEVERAGE, PAJAK TANGGUHAN DAN BEBAN IKLAN TERHADAP *TAX AVOIDANCE* DI INDONESIA DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL KONTROL

(Studi Empiris Pada Perusahaan Manufaktur Sub Sektor Makanan Dan Minuman Yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020)

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Penelitian ini bertujuan untuk menganalisis pengaruh variabel transfer pricing, leverage, pajak tangguhan, dan beban iklan terhadap praktik penghindaran pajak pada perusahaan sub sektor makanan dan minuman di Bursa Efek Indonesia selama tahun 2016-2020. Transfer pricing merupakan kebijakan harga transfer yang dapat dimanfaatkan untuk memaksimalkan laba atau mengalihkan keuntungan ke perusahaan seafiliasi. Leverage berhubungan dengan hutang perusahaan dan dapat mengurangi beban pajak dengan beban bunga yang dihasilkannya sehingga mempengaruhi laba rugi perusahaan. Pajak tangguhan adalah pajak yang bisa dikompensasikan di masa depan, dapat mempengaruhi laba rugi perusahaan karena dipengaruhi perbedaan akuntansi dan perpajakan. Beban iklan dapat mengurangi laporan laba rugi perusahaan, karena mampu menjadi pengurang besarnya beban pajak perusahaan. Sampel terdiri dari 11 perusahaan dengan sehingga total 55 data. Penelitian ini menggunakan Uji Regresi Linier Berganda. Hasil menunjukkan bahwa transfer pricing, leverage, dan beban iklan tidak berpengaruh signifikan terhadap penghindaran pajak. Sementara pajak tangguhan berpengaruh signifikan positif terhadap penghindaran pajak.

Kata Kunci : *Tax Avoidance*, *Transfer Pricing*, Leverage, Pajak Tangguhan, Beban Iklan