

ABSTRACT

THE EFFECT OF THIN CAPITALIZATION, DEFERRED TAX EXPENSES, TRANSFER PRICING, AND EARNINGS MANAGEMENT ON TAX AVOIDANCE (EMPIRICAL STUDY ON AGRICULTURAL SECTOR COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE IN 2020-2022)

By:

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This research aims to determine the influence of thin capitalization, deferred tax burden, transfer pricing, and earnings management on tax avoidance practices in agricultural sector companies listed on the IDX for the 2020-2022 period. The research method used involves the use of statistical regression to measure the relationship between these variables. The results of the analysis show that thin capitalization and deferred tax expenses have a significant positive influence on tax avoidance practices, transfer pricing has a significant negative influence on tax avoidance practices while earnings management has no influence on tax avoidance. Understanding these factors influences company decisions in managing the Company's financial operations for more effective prevention and control. In conclusion, this research highlights the importance of paying attention to the relationship between thin capitalization, deferred tax burden, transfer pricing, and earnings management in the context of corporate tax avoidance.

*Keywords : Thin Capitalization; Deffered Tax Expense; Transfer Pricing;
Earnings Management; Tax Avoidance*

ABSTRAK

PENGAURUH *THIN CAPITALIZATION*, BEBAN PAJAK TANGGUHAN, *TRANSFER PRICING*, DAN MANAJEMEN LABA TERHADAP PENGHINDARAN PAJAK (STUDI EMPIRIS PADA PERUSAHAAN SEKTOR PERTANIAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2020-2022)

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Penelitian ini bertujuan untuk mengetahui seberapa pengaruh *thin capitalization*, beban pajak tangguhan, *transfer pricing*, dan Manajemen laba terhadap praktik penghindaran pajak pada perusahaan sektor pertanian yang terdaftar di BEI periode 2020-2022. Metode penelitian yang digunakan melibatkan penggunaan regresi statistik untuk mengukur hubungan antara variabel-variabel tersebut. Hasil analisis menunjukkan *thin capitalization* dan beban pajak tangguhan memiliki pengaruh positif signifikan terhadap praktik penghindaran pajak, *transfer pricing* memiliki pengaruh negatif yang signifikan terhadap praktik penghindaran pajak sementara manajemen laba tidak berpengaruh terhadap penghindaran pajak. Dengan memahami faktor-faktor tersebut memengaruhi keputusan perusahaan dalam mengelola operasional keuangan Perusahaan guna pencegahan dan pengendalian yang lebih efektif. Kesimpulannya, penelitian ini memberitahukan pentingnya memperhatikan hubungan antara *thin capitalization*, beban pajak tangguhan, *transfer pricing*, dan manajemen laba dalam konteks penghindaran pajak perusahaan.

Kata Kunci : *Thin Capitalization*; Beban Pajak Tangguhan; *Transfer Pricing*; Manajemen Laba; Penghindaran Pajak