

## ABSTRAK

### **Pengaruh *Transfer Pricing*, Beban Pajak Tangguhan, *Leverage* dan Komite Audit terhadap Penghindaran Pajak pada Perusahaan Perbankan Periode 2022-2024**

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Penelitian ini mengkaji pengaruh mekanisme tata kelola dan faktor keuangan terhadap penghindaran pajak pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia selama periode 2022–2024. Penelitian ini menggunakan data sekunder yang diperoleh dari laporan tahunan yang dipublikasikan dan laporan keuangan yang diaudit. Penghindaran pajak diukur menggunakan Rasio Pajak Efektif Tunai (CETR), sedangkan variabel independen terdiri dari *transfer pricing*, beban pajak tangguhan, *leverage*, dan komite audit. Analisis regresi linier berganda digunakan untuk menganalisis hubungan antar variabel. Hasil penelitian menunjukkan bahwa *transfer pricing* memiliki pengaruh negatif terhadap penghindaran pajak, menunjukkan bahwa bank cenderung memprioritaskan efisiensi operasional dan kepatuhan terhadap peraturan pajak daripada strategi pajak yang agresif. Beban pajak tangguhan tidak menunjukkan dampak yang signifikan, karena sebagian besar mencerminkan perbedaan waktu sementara. *Leverage* ditemukan berpengaruh signifikan terhadap penghindaran pajak melalui pemanfaatan beban bunga. Selain itu, komite audit berpengaruh negatif terhadap penghindaran pajak, menyoroti peran pengawasan yang efektif, pengendalian internal yang kuat, dan tata kelola perusahaan yang baik dalam mengurangi perilaku pajak oportunistik.

**Kata Kunci:** Beban Pajak Tangguhan; Komite Audit; *Leverage*; Penghindaran Pajak; *Transfer Pricing*.

## ABSTRACT

### *The Effect of Transfer Pricing, Deferred Tax Expense, Leverage, and the Audit Committee on Tax Avoidance in Banking Companies for the 2022–2024 Period*

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*This study examines the influence of governance mechanisms and financial factors on tax avoidance in banking companies listed on the Indonesia Stock Exchange during the 2022–2024 period. The research utilizes secondary data obtained from published annual reports and audited financial statements. Tax avoidance is measured using the Cash Effective Tax Rate (CETR), while the independent variables consist of transfer pricing, deferred tax expense, leverage, and the audit committee. Multiple linear regression analysis is employed to analyze the relationships between variables. The findings indicate that transfer pricing has a negative effect on tax avoidance, suggesting that banks tend to prioritize operational efficiency and adherence to tax regulations rather than aggressive tax strategies. Deferred tax expense does not show a significant impact, as it mainly reflects temporary timing differences. Leverage is found to significantly influence tax avoidance through the utilization of interest expenses. Additionally, the audit committee negatively affects tax avoidance, highlighting the role of effective oversight, strong internal controls, and sound corporate governance in reducing opportunistic tax behavior.*

**Keywords:** *Audit Committee; Deferred Tax Expense; Leverage; Tax Avoidance; Transfer Pricing.*