

***Tax Avoidance in Indonesia: The Effect of Transfer Pricing and Customer Concentration Moderated by The Role of Independent Commissioners***

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*This study aims to examine and analyze the effect of transfer pricing, customer concentration on tax avoidance and the effect of transfer pricing, customer concentration with independent commissioners as a moderating variables. The sample in this study is 112 samples came from 40 non-financial companies are listed on Indonesian Stock Exchange (BEI) in 2017-2019. This study is a quantitative research using random effect model. The sampling technique used purposive sampling method and Multiple Linear Regression as the analysis technique. Testing the hypothesis using STATA version 13 analysis tool with a significant level of 0.05%. The result of data analysis indicate that (1) transfer pricing had positive significant effect, (2) customer concentration had negative significant effect on tax avoidance, and (3) Independent commissioner not weaken or strengthen transfer pricing and customer concentration on tax avoidance.*

***Keywords:*** *tax avoidance; transfer pricing; customer concentration; independent commissioner*

# **Penghindaran Pajak di Indonesia: Pengaruh *Transfer Pricing* dan *Customer Concentration* Dimoderasi oleh Peran Komisaris Independen**

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Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh *transfer pricing*, *customer concentration* terhadap *tax avoidance*, serta pengaruh dari *transfer pricing*, *customer concentration* terhadap *tax avoidance* dengan komisaris independen sebagai variabel pemoderasi. Sampel penelitian berjumlah 112 sampel berasal dari 40 perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia periode 2017-2019. Penelitian ini merupakan penelitian kuantitatif dengan model efek acak. Penentuan sampel menggunakan metode *purposive sampling* dan Analisis Regresi Linear Berganda sebagai teknik analisis. Pengujian hipotesis menggunakan program STATA versi 13 dan tingkat signifikansi 5% (0,05). Hasil penelitian ini menunjukkan bahwa (1) *transfer pricing* memiliki pengaruh positif signifikan, (2) *customer concentration* memiliki pengaruh negatif signifikan terhadap *tax avoidance*, (3) Komisaris independen tidak memperlemah pengaruh *transfer pricing* dan *customer concentration* terhadap *tax avoidance*.

**Kata kunci:** *tax avoidance*; *transfer pricing*; *customer concentration*; komisaris independen