

***The Effect of Profitability, Transfer Pricing and Liquidity on Tax Avoidance***

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***Abstract***

*This study aims to analyze the influence of profitability, transfer pricing, and liquidity on tax avoidance in companies in the manufacturing sector listed on the Indonesia Stock Exchange (BEI) in 2017-2019. The data analysis technique is panel data regression analysis using STATA Ver. 16. The population in this study is companies in the manufacturing sector listed on the IDX. The sampling technique used was purposive sampling and produced 31 samples with the study period in 2017-2019 so there were 93 sample units. The results showed that profitability has a negative effect on tax avoidance, transfer pricing has no effect on tax avoidance, and liquidity have a negative effect on tax avoidance.*

*Keyword : Tax Avoidance, Profitability, Transfer Pricing, Liquidity*

**Pengaruh Profitabilitas, *Transfer Pricing* dan Likuiditas Terhadap *Tax Avoidance***

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**Abstrak**

Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, transfer pricing, dan likuiditas terhadap tax avoidance pada perusahaan di sektor manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017 - 2019. Teknik analisis data yaitu analisis regresi data panel menggunakan program STATA Ver. 16. Populasi dalam penelitian ini yaitu perusahaan pada sektor manufaktur yang terdaftar di BEI. Teknik sampling yang digunakan yaitu purposive sampling dan menghasilkan 31 sampel dengan periode penelitian tahun 2017 - 2019 sehingga terdapat sebanyak 93 unit sampel. Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh negatif terhadap tax avoidance, transfer pricing tidak berpengaruh signifikan terhadap tax avoidance, dan likuiditas berpengaruh negatif terhadap tax avoidance.

Kata kunci : Tax Avoidance, Profitabilitas, Transfer Pricing, Likuiditas