

CORPORATE GOVERNANCE, CAPITAL INTENSITY AND TRANSFER PRICING: IMPACT ON TAX AVOIDANCE

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Abstract

This study is a quantitative secondary data study aimed at analyzing the effect of Corporate Governance, Capital Intensity and Transfer Pricing on Tax Avoidance. The independent variable in this study is Corporate Governance which is proxied by the Independent Commissioner and the Audit Committee, Capital Intensity and Transfer Pricing, while the dependent variable is Tax Avoidance which is proxied by using Book Tax Difference (BTD). While the control variable in this study is Sales Growth. The sample used in this study, namely all sectors of manufacturing companies listed on the IDX for the period 2018-2020. The results of the test show that (1) the Independent Commissioner has a significant positive effect on Tax Avoidance, (2) the Audit Committee has a significant negative effect on Tax Avoidance, (3) Capital Intensity does not have a significant effect on Tax Avoidance, (4) Transfer Pricing does not have a significant effect on Tax Avoidance.

Keywords: *Corporate Governance, Capital Intensity, Transfer Pricing, Tax Avoidance*

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Abstrak

Penelitian ini merupakan penelitian kuantitatif data sekunder bertujuan untuk menganalisa pengaruh *Corporate Governance*, *Capital Intensity* dan *Transfer Pricing* Terhadap *Tax Avoidance*. Variabel independen dalam penelitian ini yaitu *Corporate Governance* yang diproksikan dengan Komisaris Independen dan Komite Audit, *Capital Intensity* dan *Transfer Pricing*, sedangkan variabel dependen, yaitu *Tax Avoidance* yang diproksikan dengan menggunakan *Book Tax Difference* (BTD). Sedangkan variabel kontrol dalam penelitian ini yaitu *Sales Growth*. Sampel yang digunakan dalam penelitian ini, yaitu seluruh sektor perusahaan manufaktur yang terdaftar di BEI periode 2018-2020. Hasil dari pengujian yang diperoleh bahwa (1) Komisaris Independen memiliki pengaruh signifikan positif terhadap *Tax Avoidance*, (2) Komite Audit memiliki pengaruh signifikan negative terhadap *Tax Avoidance*. (3) *Capital Intensity* tidak memiliki pengaruh signifikan terhadap *Tax Avoidance*, (4) *Transfer Pricing* tidak memiliki pengaruh signifikan terhadap *Tax Avoidance*.

Kata kunci: *Corporate Governance, Capital Intensity, Transfer Pricing, Tax Avoidance*