

***The Influence of Audit Committee, Transfer Pricing, And Foreign Ownership n
Tax Avoidance***

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Abstract

The purpose of this research is to empirically examine the effect of Audit Committee, Transfer Pricing and Foreign Ownership on tax avoidance with profitability, leverage, and company size as control variables. Tax avoidance in this study was measured using the cash effective tax rate (CETR). This research is a quantitative research and uses manufacturing sector companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2020 period as research objects. The sample selection technique used purposive sampling with a total of 114 samples obtained from 38 manufacturing companies. Hypothesis testing in this study was carried out using STATA software version 16. Based on the results of the hypothesis testing that had been carried out, it can be concluded that 1) audit committee had no effect on tax avoidance; 2) transfer pricing has no effect on tax avoidance; and 3) foreign ownership has no effect on tax avoidance.

Keywords : Tax Avoidance, Audit Committee, Transfer Pricing and Foreign Ownership

Pengaruh Komite Audit, *Transfer Pricing*, dan Kepemilikan Saham Asing Terhadap Penghindaran Pajak

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Abstrak

Penelitian ini dilakukan untuk menguji secara empiris pengaruh dari komite audit, *transfer pricing*, dan kepemilikan saham asing terhadap penghindaran pajak dengan *profitability*, *leverage*, dan *company size* sebagai variabel kontrol. Penghindaran pajak pada penelitian ini diukur menggunakan *cash effective tax rate* (CETR). Penelitian ini merupakan penelitian kuantitatif dan menggunakan perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2020 sebagai objek penelitian. Teknik pemilihan sampel menggunakan *purposive sampling* dengan total sebanyak 114 sampel yang diperoleh dari 38 perusahaan manufaktur. Uji hipotesis pada penelitian ini dilakukan menggunakan *software STATA* versi 16. Berdasarkan hasil uji hipotesis yang telah dilakukan, disimpulkan bahwa 1) komite audit tidak berpengaruh terhadap penghindaran pajak; 2) *transfer pricing* tidak berpengaruh terhadap penghindaran pajak; dan 3) kepemilikan saham asing tidak berpengaruh terhadap penghindaran pajak.

Kata Kunci : Penghindaran Pajak, Komite Audit, *Transfer Pricing*, dan Kepemilikan Saham Asing