

# ***THE INFLUENCE OF TRANSFER PRICING, INDEPENDENT COMMISSIONER, AND AUDIT COMMITTEE ON TAX AVOIDANCE***

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## ***ABSTRACT***

*The purpose of this research is to empirically examine the effect of transfer pricing, independent commissioner, and audit committee on tax avoidance with firm size and sales growth as control variabel. Tax avoidance in this study was measured using the book tax difference (BTD). This research is a quantitative research and uses cyclicals and non-cyclicals sector companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2020 period as research objects. The sample selection technique used purposive sampling with a total of 138 samples obtained from 46 cyclicals and non-cyclicals sector 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) transfer pricing has no effect on tax avoidance; 2) independent commissioner has no effect on tax avoidance; 3) the audit committee has a negative effect on tax avoidance.*

***Keywords : Tax Avoidance, Transfer Pricing, Independent Commissioner, and Audit Committee***

# **PENGARUH *TRANSFER PRICING*, KOMISARIS INDEPENDEN, DAN KOMITE AUDIT TERHADAP *TAX AVOIDANCE***

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## **ABSTRAK**

Penelitian ini dilakukan untuk menguji secara empiris pengaruh dari *transfer pricing*, komisaris independen, dan komite audit terhadap *tax avoidance* dengan ukuran perusahaan dan *sales growth* sebagai variabel kontrol. *Tax avoidance* pada penelitian ini diukur menggunakan *book tax difference* (BTD). Penelitian ini merupakan penelitian kuantitatif dan menggunakan perusahaan sektor *cyclicals* dan *non-cyclicals* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019-2020 sebagai objek penelitian. Teknik pemilihan sampel menggunakan purposive sampling dengan total sebanyak 138 sampel yang diperoleh dari 46 perusahaan sektor *cyclicals* dan *non-cyclicals*. Uji hipotesis pada penelitian ini dilakukan menggunakan software STATA versi 14. Berdasarkan hasil uji hipotesis yang telah dilakukan, disimpulkan bahwa 1) *transfer pricing* tidak berpengaruh terhadap *tax avoidance*; 2) komisaris independen tidak berpengaruh terhadap *tax avoidance*; 3) komite audit berpengaruh negative terhadap *tax avoidance*.

**Kata Kunci** : Tax Avoidance, Transfer Pricing, Komisaris Independen, dan Komite Audit