

***The Effect of Organizational Capital and Transfer Pricing Aggressiveness on  
Tax Avoidance***

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***Abstract***

*This study was conducted with the aim of obtaining empirical evidence regarding the factors that influence tax avoidance. The independent variables used in this study are organizational capital and transfer pricing aggressiveness. This study also uses control variables, namely leverage and profitability. This research is a type of quantitative research that uses secondary data in the form of annual reports and audited company financial reports. This study tested 273 observation data from 79 manufacturing sector companies on the Indonesia Stock Exchange during 2019-2021. Multiple linear regression test technique is used in this study to test the effect of organizational capital and transfer pricing aggressiveness on tax avoidance. Based on the results of the data analysis that has been presented, this study provides results that organizational capital and transfer pricing aggressiveness have no effect on tax avoidance. The implications of the results of this study focus on improvements in tax regulations and increasing taxpayer awareness to minimize tax avoidance practices.*

**Keywords:** *Tax avoidance, organizational capital, transfer pricing aggressiveness, leverage, profitability*

**Pengaruh *Organizational Capital* dan *Transfer Pricing Aggressiveness*  
Terhadap *Tax Avoidance***

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**Abstrak**

Penelitian ini dilakukan dengan tujuan untuk memperoleh bukti empiris mengenai faktor-faktor yang memengaruhi *tax avoidance*. Variabel independen yang digunakan dalam penelitian ini adalah *organizational capital* dan *transfer pricing aggressiveness*. Penelitian ini juga menggunakan variabel kontrol yaitu *leverage* dan *profitability*. Penelitian ini merupakan jenis penelitian kuantitatif yang menggunakan data sekunder berupa laporan tahunan dan laporan keuangan perusahaan yang telah diaudit. Penelitian ini menguji 273 data observasi dari 79 perusahaan sektor manufaktur di Bursa Efek Indonesia selama 2019-2021. Teknik uji regresi linear berganda digunakan dalam penelitian ini untuk menguji pengaruh dari *organizational capital* dan *transfer pricing aggressiveness* terhadap *tax avoidance*. Berdasarkan hasil analisis data yang telah disajikan, penelitian ini memberikan hasil bahwa *organizational capital* dan *transfer pricing aggressiveness* tidak berpengaruh terhadap *tax avoidance*. Implikasi atas hasil penelitian ini berfokus pada penyempurnaan dalam peraturan perpajakan dan peningkatan kesadaran wajib pajak untuk meminimalisir praktik penghindaran pajak.

**Kata Kunci:** *Tax avoidance, organizational capital, transfer pricing aggressiveness, leverage, profitability*