

The Influence Of Earnings Management, Gender Diversity, And Transfer Pricing On Tax Avoidance Of Manufacturing Companies

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ABSTRACT

This study was conducted with the intention of knowing and analyzing the effect of earnings management, gender diversity, and transfer pricing on tax avoidance of manufacturing companies with profitability and sales growth as control variables. Tax avoidance in this study is proxied by Abnormal Book Tax Difference (ABTD). This research is a quantitative study using manufacturing companies listed on the IDX for the 2018-2022 period as research objects. The sample selection technique used purposive sampling with a total of 185 samples obtained from 37 manufacturing companies. Hypothesis testing in this study was carried out using STATA software version 13. Based on the results of the hypothesis testing that has been carried out, it is concluded that 1) earnings management has a positive effect on tax avoidance; 2) Gender diversity has no effect on tax avoidance; 3_a) transfer pricing based on related receivables has no effect on tax avoidance; 3_b) transfer pricing based on related debt has a positive effect on tax avoidance

Keywords : Tax Avoidance; Earnings Management; Gender Diversity; and Transfer Pricing.

**Pengaruh Manajemen Laba, *Gender Diversity*, Dan *Transfer Pricing*
Terhadap *Tax Avoidance* Perusahaan Manufaktur**

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ABSTRAK

Penelitian ini dilakukan dengan maksud mengetahui dan menganalisis pengaruh manajemen laba, *gender diversity*, dan *transfer pricing* terhadap *tax avoidance* perusahaan manufaktur dengan profitabilitas dan *sales growth* sebagai variabel kontrol. *Tax avoidance* pada penelitian ini diproksikan dengan *Abnormal Book Tax Difference* (ABTD). Penelitian ini merupakan penelitian kuantitatif dengan menggunakan perusahaan manufaktur yang terdaftar di BEI periode 2018-2022 sebagai objek penelitian. Teknik pemilihan sampel menggunakan *purposive sampling* dengan total sebanyak 185 sampel yang diperoleh dari 37 perusahaan manufaktur. Uji hipotesis pada penelitian ini dilakukan menggunakan *software* STATA versi 13. Berdasarkan hasil uji hipotesis yang telah dilakukan, disimpulkan bahwa 1) manajemen laba berpengaruh positif terhadap *tax avoidance*; 2) *Gender diversity* tidak berpengaruh terhadap *tax avoidance*; 3_a) *transfer pricing* berdasarkan piutang berelasi tidak berpengaruh terhadap *tax avoidance*; 3_b) *transfer pricing* berdasarkan utang berelasi berpengaruh positif terhadap *tax avoidance*

Kata Kunci : *Tax Avoidance*; Manajemen Laba; *Gender Diversity*; dan *Transfer Pricing*.