

# ***The Influence of Transfer Pricing, Capital Intensity, and Institutional Ownership on Tax Avoidance***

***By Asep Pauzi***

## ***Abstract***

*This research aims to identify the influence of transfer pricing, capital intensity and institutional ownership on tax avoidance. The main problem studied is whether Transfer Pricing, Capital Intensity, and Institutional Ownership Affect Tax Avoidance. The research population includes 51 Manufacturing Companies in the Consumer Goods Sector for the 2019-2022 period which are listed on the Indonesia Stock Exchange (BEI). The research sample used a purposive sampling method. This research shows that transfer pricing has no effect on tax avoidance, while capital intensity and institutional ownership have an effect on tax avoidance.*

***Keywords:*** *Transfer Pricing, Capital Intensity, Institutional Ownership, Tax Avoidance.*

# **Pengaruh *Transfer Pricing*, *Capital Intensity*, dan Kepemilikan Institusional Terhadap *Tax Avoidance***

**Oleh Asep Pauzi**

## **Abstrak**

Penelitian ini bertujuan untuk mengidentifikasi pengaruh *transfer pricing*, *capital intensity* dan kepemilikan institusional terhadap *tax avoidance*. Permasalahan utama yang diteliti adalah apakah *transfer pricing*, *capital intensity*, dan kepemilikan institusional terhadap *tax avoidance*. Populasi penelitian meliputi 51 perusahaan manufaktur sektor barang konsumsi periode 2019-2022 yang terdaftar di Bursa Efek Indonesia (BEI). Sampel penelitian menggunakan metode *purposive sampling*. Penelitian ini memperoleh hasil bahwa *transfer pricing* tidak berpengaruh terhadap *tax avoidance* sedangkan *capital intensity* dan kepemilikan insitusi berpengaruh terhadap *tax avoidance*.

**Kata kunci:** *Transfer Pricing*, *Capital Intensity*, Kepemilikan Institusional, *Tax Avoidance*.