ABSTRACT

The Influence of Transfer Pricing and Promotion Intensity On Tax Avoidance

By Muhammad Rizky Ramadhan

Abstract

This study employs a quantitative approach aimed at examining and analyzing the effect of transfer pricing and advertising intensity on tax avoidance. The research uses secondary data with a population consisting of consumer goods manufacturing companies listed on the Indonesia Stock Exchange during the 2020–2024 period. A total of 44 companies with 155 observations were obtained through purposive sampling based on predetermined criteria. Hypothesis testing was conducted using panel data regression analysis with STATA version 17, applying significance levels of 5% and 10% (0.05 and 0.10). The results indicate that transfer pricing exhibits both negative significant and insignificant effects on tax avoidance, while advertising intensity shows both positive significant and insignificant effects on tax avoidance.

Keywords*: transfer pricing, promotion intensity, tax avoidance*

ABSTRAK

Pengaruh Transfer Pricing dan Intensitas Promosi terhadap *Tax Avoidance*

Oleh Muhammad Rizky Ramadhan

Abstrak

Penelitian ini menggunakan pendekatan kuantitatif yang bertujuan untuk mengetahui dan menganalisis pengaruh *transfer pricing* dan intensitas promosi terhadap *tax avoidance*. Penelitian ini menggunakan data sekunder dengan populasi berupa perusahaan manufaktur sektor barang konsumsi yang terdaftar di Bursa Efek Indonesia selama periode 2020-2024. Sebanyak 44 perusahaan dengan total 155 observasi didapatkan melalui metode *purposive sampling* berdasarkan kriteria yang ditetapkan. Pengujian hipotesis menggunakan analisis regresi data panel menggunakan *software* STATA versi 17 dengan tingkat signifikansi 5% dan 10% (0,05 dan 0,10). Hasil dari pengujian diperoleh terdapat pengaruh negatif signifikan dan tidak signifikan *transfer pricing* terhadap *tax avoidance*, terdapat pengaruh positif signifikan dan tidak signifikan intensitas promosi terhadap *tax avoidance*.

Kata kunci: *transfer pricing*, intensitas promosi, *tax avoidance*