

THE EFFECT OF TRANSFER PRICING AND LEVERAGE 169 ON TAX AVOIDANCE IN THE ENERGY SECTOR

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Abstract

This study aims to examine and analyze the effect of transfer pricing and leverage 169 on tax avoidance. Tax avoidance in this study is measured using the Book-Tax Difference (BTD) proxy. This research employs a quantitative approach with the research object consisting of energy sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2020–2024. The sample was selected using the purposive sampling method, resulting in 57 companies with a total of 285 observations that met the research criteria. Hypothesis testing was conducted using STATA version 17 through panel data regression analysis with the Random Effect Model approach. The results indicate that: (1) transfer pricing has a positive and significant effect on tax avoidance; and (2) leverage 169 does not have a significant effect on tax avoidance.

Keywords: *Transfer pricing, leverage 169, tax avoidance*

**PENGARUH *TRANSFER PRICING* DAN *LEVERAGE 169* TERHADAP
TAX AVOIDANCE PADA SEKTOR ENERGI**

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Abstrak

Penelitian ini dilakukan untuk mengkaji dan menganalisis pengaruh *transfer pricing* dan *leverage 169* terhadap *tax avoidance*. *Tax avoidance* dalam penelitian ini diukur menggunakan proksi *Book-Tax Difference* (BTD). Penelitian menggunakan pendekatan kuantitatif dengan objek perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2020–2024. Pemilihan sampel dilakukan melalui metode *purposive sampling* dan menghasilkan 57 perusahaan dengan total 285 observasi yang memenuhi kriteria penelitian. Pengujian hipotesis dilakukan menggunakan perangkat lunak STATA versi 17 melalui analisis regresi data panel dengan pendekatan *Random Effect Model*. Berdasarkan hasil pengujian, dapat disimpulkan bahwa: 1) *transfer pricing* berpengaruh positif dan signifikan terhadap *tax avoidance*; dan 2) *leverage 169* tidak memberikan pengaruh signifikan terhadap *tax avoidance*.

Keywords: *Transfer pricing, leverage 169, tax avoidance*