THE INFLUENCES OF POLITICAL CONNECTIONS, TRANSFER PRICING, AND BUSINESS STRATEGIES ON TAX AGGRESSIVENESSMODERATED BY SALES GROWTH

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Abstract

This research use quantitative method to find out the influences of political connections, transfer pricing, and business strategies on tax aggressiveness moderated by sales growth. Tax aggressiveness are measured using the cash effective tax rate (CETR) as a proxy, while political connections, transfer pricing, and business strategies are measured using a variable dummy. Meanwhile, sales growth as a moderator is measured by the sales growth ratio. Researchers selected all companies listed on the Indonesia Stock Exchange (BEI) from 2017 to 2019 as population research. The sample data observed were 260 sample data obtained through non-probability sampling, namely the purposive sampling method. The regression analysis of the panel data hypothesis testing used in this study and processed using STATA 16. The test results obtained include, (1) political connections, transfer pricing, and business strategies simultaneously have a significant influences on tax aggressiveness (2) sales growth are unable to strengthen or weaken political connections, transfer pricing, and business strategies influences to tax aggressiveness.

Keywords: Tax Aggressiveness, Political Connections, Transfer Pricing, BusinessStrategy, Sales Growth.

PENGARUH KONEKSI POLITIK, *TRANSFER PRICING*, DAN STRATEGI BISNIS TERHADAP AGRESIVITAS PAJAK DIMODERASI DENGAN *SALES GROWTH*

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh dari koneksi politik, *transfer pricing,* dan strategi bisnis terhadap agresivitas pajak yang dimoderasi dengan *sales growth.* Agrevistas pajak diukur menggunakan proksi *cash effective tax rate* (CETR), sedangkan koneksi politik, *transfer pricing,* dan strategi bisnis diukur menggunakan variable *dummy.* Sementara *sales growth* sebagai moderasi diukur dengan rpoksi *sales growth ratio.* Peneliti memilih seluruh perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017 – 2019 sebagai populasi penelitian. Data sampel yang diamati berjumlah 260 data sampel yang diperoleh melalui *non-probability sampling,* yaitu *purposive sampling method*. Analisis regresi data panel pengujian hipotesis yang digunakan pada penelitian ini dan diolah menggunakan *software* STATA 16. Hasil uji yang diperoleh antara lain, (1) koneksi politik, *transfer pricing,* dan strategi bisnis berpengaruh signifikan secara simultan terhadap agresivitas pajak (2) *sales growth* tidak mampu memperkuat atau memperlemah koneksi politik, *transfer pricing,* dan strategi bisnis terhadap agresivitas pajak.

Kata Kunci: Agresivitas Pajak, Koneksi Politik, *Transfer Pricing,* Strategi Bisnis,
Sales Growth.