

ABSTRACT

THE EFFECT OF OWNERSHIP STRUCTURE, SALES GROWTH AND TRANSFER PRICING ON TAX AVOIDANCE (Empirical Study of Manufacturing Companies Listed on the Indonesia Stock Exchange in 2017-2021)

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The company's behavior in tax avoidance is behavior that can harm the state, because corporate taxpayers want to minimize the tax burden with the aim of maintaining the profits earned. This study aims to explain and understand the effect of Ownership Structure, Sales Growth and Transfer Pricing on Tax Avoidance, where this research was conducted based on an Empirical Study of Manufacturing Companies Listed on the Indonesia Stock Exchange in 2017-2021. The population of this study is 14 industrial sector companies, consumer non-cyclicals, consumer cyclicals and healthcare listed on the IDX for the period 2017 to 2021, with a total sample of 70 samples obtained using a purposive sampling method. The data analysis technique is using multiple linear regression analysis with data processing through Eviews12 software. The results of this study reveal that the foreign ownership variable has a negative effect on tax avoidance, sales growth has an effect on tax avoidance, while the institutional ownership and transfer pricing variables have no effect on tax avoidance. Simultaneously, the variables of Foreign Ownership, Institutional Ownership, Sales Growth, and Transfer Pricing have an effect on Tax Avoidance.

Keywords : Ownership Structure, Sales Growth, Transfer Pricing, Tax Avoidance

Libraries : 26

Publication Years : 2018 – 2022