

ABSTRACT

THE EFFECT OF TRANSFER PRICING, CAPITAL INTENSITY, AND PROFITABILITY ON TAX AVOIDANCE WITH COMPANY SIZE AS A MODERATION VARIABLE

(Empirical Study of Consumer Non-Cyclicals Sector Companies Listed on the Indonesia Stock Exchange for the 2017-2021 period)

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This study aims to explain and understand the effect of Transfer Pricing, Capital Intensity, and Profitability on Tax Avoidance with Company Size as a moderating variable, where this research was conducted based on empirical studies on consumer non-cyclicals sector companies listed on the Indonesia Stock Exchange in 2017 -2021. The population of this study is 46 consumer non-cyclicals sector companies listed on the IDX from 2017 to 2021, with a total sample of 230 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 Transfer Pricing and Capital Intensity have no effect on Tax Avoidance, while Profitability has an effect on Tax Avoidance. Company size is not able to moderate the effect of Transfer Pricing on Tax Avoidance, while Company Size is able to moderate the effect of Capital Intensity and Profitability on Tax Avoidance. Simultaneously, the variables Transfer Pricing, Capital Intensity, and Profitability affect Tax Avoidance.

Keywords : Transfer Pricing, Capital Intensity, Profitability, Tax Avoidance, Company Size.

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