

## ABSTRAK

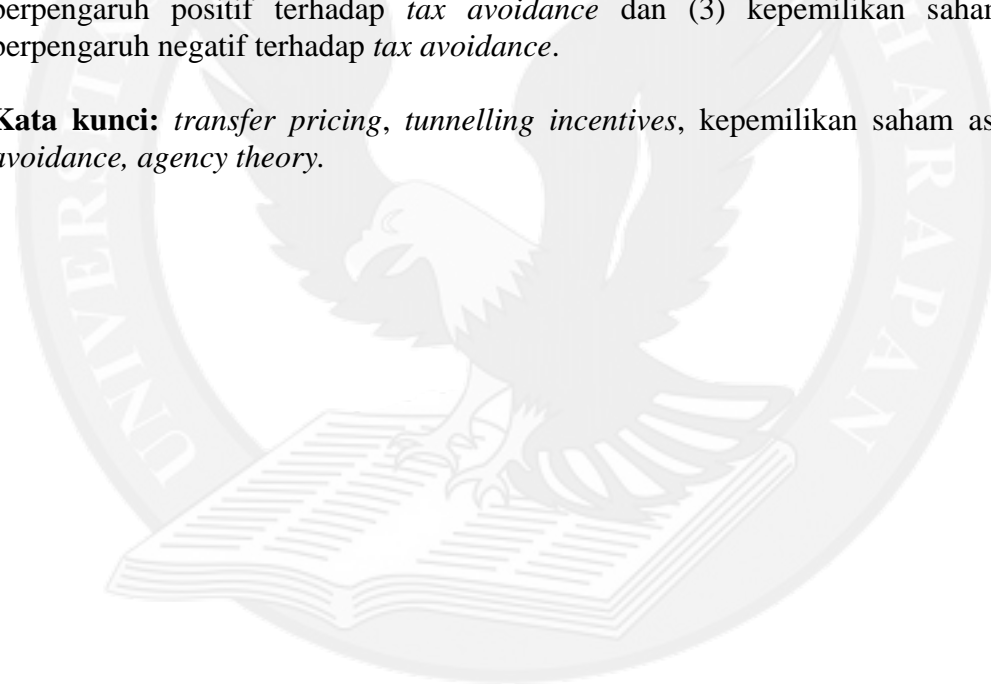
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**PENGARUH *TRANSFER PRICING*, *TUNNELLING INCENTIVES*, DAN KEPEMILIKAN SAHAM ASING TERHADAP *TAX AVOIDANCE* PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2016–2019**

(xv +80 halaman, 1 gambar, 12 tabel, 3 lampiran)

Penelitian ini bertujuan menguji pengaruh variabel independen yaitu *transfer pricing*, *tunnelling incentives* dan kepemilikan saham asing terhadap variabel praktik penghindaran pajak (*tax avoidance*) dengan menggunakan ukuran perusahaan dan *leverage* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016–2019. Bahwa dalam pemilihan sampel dalam penelitian ini menggunakan metode *purposive sampling* dengan jumlah 116 sampel yang memenuhi kriteria. Teknik analisis yang digunakan ialah analisa linier berganda yang diolah dengan bantuan aplikasi program SPSS. Hasil dari penelitian ini menunjukkan bahwa (1) *transfer pricing* tidak berpengaruh terhadap *tax avoidance*, (2) *tunnelling incentives* berpengaruh positif terhadap *tax avoidance* dan (3) kepemilikan saham asing berpengaruh negatif terhadap *tax avoidance*.

**Kata kunci:** *transfer pricing*, *tunnelling incentives*, kepemilikan saham asing, *tax avoidance*, *agency theory*.



## ABSTRACT

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***THE EFFECT OF TRANSFER PRICING, TUNNELLING INCENTIVES AND FOREIGN OWNERSHIP ON TAX AVOIDANCE ON MANUFACTURING COMPANIES LISTED THAT LISTED IN INDONESIA STOCK EXCHANGE PERIODE 2016–2019***

(xv +80 pages, 1 picture, 12 tables, 3 attachments)

*This study was conducted to analyze the effect from independent variables transfer pricing, tunnelling incentives and foreign ownership to tax avoidance with size and leverage as control variables on manufacturing companies that listed in Indonesia Stock Exchange during the 2016–2019 period. Sample that used in this study was derived from purposive sampling method with total of 116 samples. This study used multiple linear regression analysis with SPSS statistical program as the tool for the data processing. The result of this study shown that (1) transfer pricing do not have an effect to tax avoidance (2) tunnelling incentives give positive effect to tax avoidance and (3) foreign ownership give negative effect to tax avoidance.*

**Keywords:** *transfer pricing, tunnelling incentives, foreign ownership, tax avoidance, agency theory.*

