

ABSTRAK

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PENGARUH *TRANSFER PRICING* DAN *COST OF DEBT* TERHADAP PENGHINDARAN PAJAK DENGAN TATA KELOLA PERUSAHAAN SEBAGAI VARIABEL PEMODERASI

(X+ 53 halaman: 4 gambar; 12 tabel; 3 lampiran)

Penelitian ini bertujuan untuk (1) Mengetahui pengaruh *Transfer Pricing* terhadap Penghindaran Pajak (2) Mmengetahui pengaruh *Cost of Debt* terhadap penghindaran Pajak (3) Mengetahui pengaruh *Transfer Pricing* terhadap Penghindaran Pajak dengan Tata Kelola Perusahaan sebagai variabel moderasi (4) Mengetahui pengaruh *Cost of Debt* terhadap Penghindaran Pajak dengan Tata Kelola Perusahaan sebagai variabel moderasi. Objek Penelitian ini adalah perusahaan yang terdaftar di Bursa Efek Indonesia selama periode 2018 – 2020. Sampel dipilih menggunakan *purposive sampling* atas perusahaan manufaktur sektor *consumer goods* yang terdaftar di Bursa Efek Indonesia selama periode penelitian sebanyak 97 perusahaan. Metode analisis yang digunakan adalah analisis regresi linear. Hasil penelitian ini menunjukkan bahwa (1) *Transfer Pricing* berpengaruh positif terhadap penghindaran pajak (2) *Cost of Debt* tidak memengaruhi praktik penghindaran pajak (3) Tata Kelola Perusahaan dapat memperkuat pengaruh *Transfer Pricing* terhadap penghindaran pajak (4) Tata Kelola Perusahaan dapat memperkuat pengaruh *Cost of Debt* terhadap penghindaran pajak

Kata kunci: *Transfer Pricing*, *Cost of Debt*, Tata Kelola Perusahaan, Penghindaran Pajak

Referensi : 24 (2007 – 2022)

ABSTRACT

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THE EFFECT OF TRANSFER PRICING AND COST OF DEBT ON TAX AVOIDANCE WITH GOOD CORPORATE GOVERNANCE AS MODERATING VARIABLE

(X + 53 pages: 4 pictures; 12 tables; 3 appendics)

This study aims to (1) determine the effect of Transfer Pricing on Tax Avoidance; (2) determine the effect of Cost of Debt on Tax Avoidance; (3) determine the effect of Transfer Pricing on Tax Avoidance with Good Corporate Governance as Moderating Variable; (4) determine the effect of Cost of Debt on Tax Avoidance with Good Corporate Governance as Moderating Variable against corporate income tax are payable to companies engaged in consumer goods sector. The object of this research is the companies listed on the Indonesia Stock Exchange during the period 2018 – 2020. The sample was selected using purposive sampling of consumer goods companies listed on thIndonesia Stock Exchange during the study period as many as 74 companies. The analytical method used is linear regression analysis. The result of this study indicate that (1) There is a significant influence between Transfer Pricing on Tax Avoidance; (2) There is a significant influence between Cost of Debt on Tax Avoidance; (3) Good Corporate Governance supports the influence between Transfer Pricing on Tax Avoidance (3) Good Corporate Governance supports the influence between Cost of Debt on Tax Avoidance.

Keywords : Transfer Pricing, Cost of Debt, Good Corporate Governances, Tax Avoidance

References: 24 (2007-2022)