ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh Transfer Pricing, Good Corporate Governance dan Corporate Social Responsibility terhadap Penghindaran Pajak. Sampel penelitian ini terdiri dari 20 Perusahaan Manufaktur Sub Sektor Industri Dasar dan Kimia yang terdaftar di BEI periode 2015-2018. Teknik Pemilihan sampel dalam penelitian ini menggunakan Purposive Sampling untuk mengumpulkan data penelitian. Terdapat perbedaan antara penelitian ini dengan penelitian sebelumnya, yaitu dalam penelitian ini Trasnfer Pricing diukur dengan menggunakan piutang pihak berelasi. Hasil penelitian ini menunjukkan bahwa Transfer Pricing tidak berpengaruh terhadap Penghindaran Pajak. Pengukuran Good Corporate Governance diproksikan menjadi tiga variable, yaitu: Kepemilikkan Institusional, Dewan Komisaris Independen dan Komite Audit. Hasil penelitian ini menunjukkan bahwa Kepemilikkan Institusional berpengaruh terhadap Penghindaran Pajak, Komisaris Independen tidak berpengaruh terhadap Penghindaran Pajak, dan Komite Audit berpengaruh terhadap Penghindaran Pajak. Selanjutnya Corporate Social Responsibility yang diukur dengan menggunakan Global Reporting Intiative (GRI) 4.1 yang menunjukkan hasil Corporate Social Responsibility berpengaruh terhadap Penghindaran Pajak. Penghindaran Pajak yang diukur menggunakan ETR, hasil penelitian ini secara bersama-sama Variabel Transfer Pricing, Kepemilikkan Institusional, Komisaris Independen, Komite Audit, dan Corporate Social Responsibility berpengaruh terhadap Penghindaran Pajak

Kata Kunci : Transfer Pricing, Good Corporate Governance, Kepemilikkan Institusional, Komisaris Independen, Komite Audit, Corporate Social Responsibility, Penghindaran Pajak

ABSTRACT

The purpose of this research is to acknowledge the impact of Transfer Pricing, Good Corporate Governance and Corporate Social Responsibility on Tax Avoidance. The sample of this study consisted of 20 Manufacturing Companies in the Basic Industry and Chemical Sub-Sector listed on the IDX for the 2015-2018 period. The sample selection technique in this study used purposive sampling to collect research data. There is a difference between this study and previous research, namely in this study Transfer Pricing is measured using related party receivables. The results of this study indicate that Transfer Pricing has no effect on Tax Avoidance. The measurement of Good Corporate Governance is proxied into three variables, namely: Institutional Ownership, the Independent Board of Commissioners and the Audit Committee. The results of this study indicate that Institutional Ownership has an effect on Tax Avoidance, Independent Commissioners have no effect on Tax Avoidance, and the Audit Committee has an effect on Tax Avoidance. Furthermore, Corporate Social Responsibility is measured using Global Reporting Intiative (GRI) 4.1 which shows that the results of Corporate Social Responsibility have an effect on Tax Avoidance. Tax avoidance as measured using ETR, the results of this study collectively variable Transfer Pricing, Institutional Ownership, Independent Commissioner, Audit Committee, and Corporate Social Responsibility have an effect on Tax Avoidance.

Keywords: Transfer Pricing, Good Corporate Governance, Institutional Ownership, Independent Commissioner, Audit Committee, Corporate Social Responsibility, Tax Avoidance

DAFTAR ISI

DAFTAR GAMBAR

DAFTAR TABEL

DAFTAR LAMPIRAN