

ABSTRACT

THE INFLUENCES OF MARKET COMPETITION, ADVERTISING INTENSITY, AND TRANSFER PRICING ON TAX AGGRESSIVENESS IN THE FOOD AND BEVERAGE SUBSECTOR IN 2019-2023

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This study aimed to examine the influences of market competition, advertising intensity, and transfer pricing on tax aggressiveness in the food and beverage subsector listed on the Indonesia Stock Exchange. The population of this study included all food and beverage companies that were officially listed on the Indonesia Stock Exchange during the research period (2019–2023). The sample selected were 14 companies from the food and beverage subsector using a purposive sampling method. Further, this study used secondary data with data analysis prerequisites were tested using normality, multicollinearity, autocorrelation, and heteroscedasticity tests. Hypotheses were tested using multiple linear regression analysis, the coefficient of determination (R^2), and partial t-tests. The results showed that market competition had significantly influence on tax aggressiveness, while advertising intensity and transfer pricing did not significantly influence on tax aggressiveness.

Keywords: Market Competition, Advertising Intensity, Transfer Pricing, Tax Aggressiveness

