PENGARUH *TRANSFER PRICING, CAPITAL INTENSITY, FINANCIAL DISTRESS, RETURN ON CAPITAL EMPLOYED* DAN *SALES GROWTH* TERHADAP *TAX AVOIDANCE*

(Studi Kasus Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia tahun 2014-2018)

ABSTRAK

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Penelitian ini didasari oleh kasus PT. Adaro Energy yang diduga melakukan tindakan penghindaran pajak yaitu dengan melarikan keuntungannya ke jejaring perusahaab luar negri (negara suaka pajak). Selain itu, penelitian ini bertujuan untuk mengetahui pengaruh *transfer pricing, capital intensity, financial distress, return on capital employed* dan *sales growth* terhadap *tax avoidance*. Populasi dalam penelitian ini berjumlah 44 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2014-2018. Penentuan sampel penelitian menggunakan metode *pusposive sampling* dan diperoleh sampel sebanyak 9 perusahaan. Teknis analisis data yang digunakan adalah analisis regresi data panel. Jenis data yang digunakan merupakan data sekunder yang diperoleh dari www.idx.co.id dan www.sahamok.com. Data dianalisis menggunakan model analisis regresi data panel. Hasil penelitian menunjukkan bahwa *transfer pricing* berpengaruh terhadap terjadinya *tax avoidance,* sedangkan *capital intensity, financial distress, return on capital employed* dan *sales growth* tidak berpengaruh terhadap *tax avoidance*.

Kata kunci: *transfer pricing, capital intensity, financial distress, return on capital employed, sales growth, tax avoidance*

THE EFFECT OF TRANSFER PRICING, CAPITAL INTENSITY, FINANCIAL DISTRESS, RETURN ON CAPITAL EMPLOYED AND SALES GROWTH ON TAX AVOIDANCE

(Cases From Mining Companies Which Are Listed In Indonesia Stock Exchange In During Period 2014-2018)

ABSTRAC

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This study aims to determine the effect of transfer pricing, capital intensity, financial distress, return on capital employed and sales growth on tax avoidance. The populations in this study are 44 mining companies which are listed in Indonesia Stock Exchange in during period 2014-2018. The sample was determined by the purposive sampling method and obtained 9 companies. Type of data used was secondary data obtained from www.idx.co.id and www.sahamok.com. The method of analysis used is dated panel regression analysis. The result showed that transfer pricing affect on tax avoidance while capital intensity, financial distress, return on capital employed and sales growth doesn't affect on tax avoidance.

Keywords: *transfer pricing, capital intensity, financial distress, return on capital employed, sales growth, tax avoidance*