

ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris pengaruh *tax avoidance* dan kepemilikan asing terhadap *transfer pricing*. *Tax avoidance* diukur menggunakan *CashETR*, kepemilikan asing diukur dari pemegang saham asing dibagi total saham beredar dan *transfer pricing* diukur menggunakan transaksi pihak berelasi (RPT). Data diperoleh dari website resmi www.idx.co.id. Sampel yang digunakan dalam penelitian ini sebanyak 313 sampel dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2013-2017. Analisis penelitian ini menggunakan metode regresi linier berganda dengan perangkat lunak SPSS 20 untuk melihat pengaruh *tax avoidance* dan kepemilikan asing terhadap *transfer pricing*. Hasil penelitian menunjukkan *tax avoidance* dan kepemilikan asing berpengaruh positif terhadap *transfer pricing*.

Kata kunci : pajak, penghindaran pajak, *transfer pricing*, kepemilikan asing

ABSTRACT

This research aims to obtain empirical evidence from the effect of tax avoidance and foreign ownership on transfer pricing. Tax avoidance is measured using CashETR, foreign ownership is measured by foreign shareholders divided by total outstanding shares and transfer pricing is measured using Related Party Transaction (RPT). Data is obtained from the official website www.idx.co.id. The sample used in this study was 313 samples from manufacturing companies listed on the Indonesia Stock Exchange in 2013-2017. The analysis of this study uses multiple linear regression methods with SPSS 20 software to see the effect of tax avoidance and foreign ownership on transfer pricing. The results showed that tax avoidance and foreign ownership had a positive effect on transfer pricing.

Keywords : tax, tax avoidance, transfer pricing, foreign ownership