

ABSTRACT

Muhamad Rizal Sahrulla, 2022. *The influence of factors influencing tax avoidance before and during covid-19. Under the guidance of Mr. Amin Dara SE., M.Sc. Ak as the supervisor I, and Mr. Gregorius Jeandry SE., M.Sc. Ak as supervisor II.*

This study aims to prove (1) transfer pricing has an effect on tax avoidance before and during covid-19, (2) company size has an effect on tax avoidance before and during covid-19, (3) return on assets has an effect on tax avoidance before and during covid-19 (4) the intensity of fixed assets affects tax avoidance before and during covid-19, (5) thin capitalization affects tax avoidance before and during covid-19. (6) inventory intensity affects tax avoidance before and during covid-19. The sample of this study was 193 manufacturing companies listed on the Indonesia Stock Exchange in 2019-2020. The sample selection method used was purposive sampling and obtained a sample of 48 companies.

The data analysis technique used is multiple regression test. The results of this study indicate that (1) transfer pricing before and during covid-19 has no effect on tax avoidance, (2) company size before covid-19 has an effect on tax avoidance, but during covid-19 it has no effect on tax avoidance. (3) return on assets before covid-19 has an effect on tax avoidance, but during covid-19 it has no effect on tax avoidance. (4) the intensity of fixed assets before and during covid-19 has no effect on tax avoidance, (5) thin capitalization before and during covid-19 has no effect on tax avoidance. (6) inventory intensity before and during covid-19 has no effect on tax avoidance.

Keywords: transfer pricing, firm size, return on assets, fixed asset intensity, thin capitalization, inventory intensity, tax avoidance.

ABSTRAK

Muhamad Rizal Sahrulla, 2022. Pengaruh faktor-faktor yang mempengaruhi penghindaran pajak sebelum dan selama covid-19. Dibawah bimbingan Bapak Amin Dara SE., M.Sc. Ak selaku dosen pembimbing I, dan Bapak Gregorius Jeandry SE., M.Si. Ak selaku dosen pembimbing II.

Penelitian ini bertujuan untuk membuktikan (1) transfer pricing berpengaruh terhadap penghindaran pajak sebelum dan selama covid-19, (2) ukuran perusahaan berpengaruh terhadap penghindaran pajak sebelum dan selama covid-19, (3) return on asset berpengaruh terhadap penghindaran pajak sebelum dan selama covid-19. (4) intensitas aset tetap berpengaruh terhadap penghindaran pajak sebelum dan selama covid-19, (5) thin capitalization berpengaruh terhadap penghindaran pajak sebelum dan selama covid-19. (6) intensitas persediaan berpengaruh terhadap penghindaran pajak sebelum dan selama covid-19. Sampel penelitian ini adalah 193 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2019-2020 metode pemilihan sampel yang digunakan adalah purposive sampling dan memperoleh sampel sebanyak 48 perusahaan. Teknik analisis data yang digunakan adalah uji regresi berganda.

Hasil penelitian ini menunjukkan bahwa (1) transfer pricing sebelum dan selama covid-19 tidak berpengaruh terhadap penghindaran pajak, (2) ukuran perusahaan sebelum covid-19 berpengaruh terhadap penghindaran pajak, akan tetapi selama covid-19 tidak berpengaruh terhadap penghindaran pajak. (3) return on asset sebelum covid-19 berpengaruh terhadap penghindaran pajak, akan tetapi selama covid-19 tidak berpengaruh terhadap penghindaran pajak. (4) intensitas aset tetap sebelum dan selama covid-19 tidak berpengaruh terhadap penghindaran pajak, (5) thin capitalization sebelum dan selama covid-19 tidak berpengaruh terhadap penghindaran pajak. (6) intensitas persediaan sebelum dan selama covid-19 tidak berpengaruh terhadap penghindaran pajak,

Kata kunci : *transfer pricing*, ukuran perusahaan, *return on asset*, intensitas aset tetap, *thin capitalization*, intensitas persediaan, penghindaran pajak.