

ABSTRAK

Skripsi ini dengan judul: “Pengaruh *Transfer Pricing*, *Good Corporate Governance*, dan Perencanaan Pajak Terhadap Penghindaran Pajak” ditulis oleh Nama: Mustofa Kamal, NIM: 126403213122 dengan dibimbing oleh Dr. Ali Mauludi AC, M.A.

Penelitian ini didasari oleh perbedaan kepentingan pajak antara perusahaan dan pemerintah, yang mendorong perusahaan untuk mengelola jumlah pajak yang mereka bayar, serta belum optimalnya penerimaan pajak di Indonesia. Pengelolaan beban pajak ini dapat dilakukan melalui metode yang legal maupun ilegal, yang pada akhirnya dapat menyebabkan terjadinya penghindaran pajak.

Penelitian ini bertujuan untuk: (1) Menganalisis pengaruh *transfer pricing*, *good corporate governance*, dan perencanaan pajak secara simultan terhadap penghindaran pajak; (2) Menganalisis pengaruh *transfer pricing* terhadap penghindaran pajak; (3) Menganalisis pengaruh *good corporate governance* terhadap penghindaran pajak; (4) Menganalisis pengaruh perencanaan pajak terhadap penghindaran pajak.

Penelitian ini mengadopsi pendekatan kuantitatif dengan jenis penelitian asosiatif. Data sekunder dikumpulkan melalui studi dokumentasi. Pengambilan sampel dilakukan dengan metode *purposive sampling*. Populasi dalam penelitian ini mencakup perusahaan-perusahaan yang terdaftar dalam indeks IDX30 di Bursa Efek Indonesia periode 2021-2023. Sampel terdiri dari 20 perusahaan dengan periode 3 tahun, dan data laporan keuangan tahunan sejumlah 60. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dengan bantuan program Eviews 12.

Hasil penelitian ini menunjukkan bahwa *transfer pricing*, *good corporate governance*, dan perencanaan pajak secara simultan berpengaruh signifikan terhadap penghindaran pajak pada perusahaan yang terdaftar dalam indeks IDX30. Secara parsial, *transfer pricing* tidak berpengaruh terhadap penghindaran pajak. *good corporate governance* tidak berpengaruh terhadap penghindaran pajak. perencanaan pajak berpengaruh negatif signifikan terhadap penghindaran pajak.

Kata Kunci: *Transfer Pricing*, *Good Corporate Governance*, Perencanaan Pajak, Penghindaran Pajak.

ABSTRACT

This thesis with the title: "The Influence of Transfer Pricing, Good Corporate Governance, and Tax Planning on Tax Avoidance" was written by Name: Mustofa Kamal, NIM: 126403213122, supervised by Dr. Ali Mauludi AC, M.A.

This research is based on differences in tax interests between companies and the government, which encourage companies to manage the amount of tax they pay, as well as the lack of optimal tax revenues in Indonesia. Management of this tax burden can be done through legal or illegal methods, which in the end can lead to tax avoidance.

This research aims to: (1) Analyze the influence of transfer pricing, good corporate governance, and tax planning simultaneously on tax avoidance; (2) Analyzing the effect of transfer pricing on tax avoidance; (3) Analyze the influence of good corporate governance on tax avoidance; (4) Analyzing the effect of tax planning on tax avoidance.

This research adopts a quantitative approach with an associative type of research. Secondary data was collected through documentation studies. Sampling was carried out using the purposive sampling method. The population in this study includes companies listed on the IDX30 index on the Indonesia Stock Exchange for the 2021-2023 period. The sample consists of 20 companies with a 3 year period, and 60 annual financial report data. The analysis technique used in this research is multiple linear regression analysis with the help of the Eviews 12 program.

The results of this research show that transfer pricing, good corporate governance and tax planning simultaneously have a significant effect on tax avoidance in companies listed on the IDX30 index. Partially, transfer pricing has no effect on tax avoidance. good corporate governance has no effect on tax avoidance. Tax planning has a significant negative effect on tax avoidance.

Keywords: Transfer Pricing, Good Corporate Governance, Tax Planning, Tax Avoidance.