ABSTRAK

PENGARUH KEPEMILIKAN ASING, *TRANSFER PRICING* TERHADAP PENGHINDARAN PAJAK DENGAN ROA SEBAGAI VARIABEL MODERATING

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Negara berkembang seperti Indonesia sangat membutuhkan penerimaan pendapatan negara untuk menutupi pengeluaran-pengeluaran pemerintahnya dalam membangun infrastruktur. Penerimaan pajak di Indonesia dianggap masih kurang berjalan maksimal. Hal ini dikarenakan rasio pajak Indonesia masih tergolong rendah belum mencapai tingkat standar rasio pajak yang seharusnya bagi negara berkembang. Penerimaan pajak dianggap kurang berjalan maksimal dikarenakan adanya kasus-kasus penghindaran pajak dari tindakan bisnis yang memanfaatkan celah peraturan perpajakan yang berlaku.

penelitian ini bertujuan untuk mengetahui bagaimana pengaruh kepemilikan asing dan *transfer pricing* terhadap penghindaran pajak dengan ROA sebagai variabel moderating dengan metode penelitian deskriptif kuantitatif. Pengujian statistic dilakukan dengan Analisis regresi data panel dengan bantuan software *Eviews*.

Hasil penelitian dapat disimpulkan bahwa kepemilikan asing tidak berpengaruh terhadap penghindaran pajak, *transfer pricing* berpengaruh terhadap penghindaran pajak, ROA tidak mampu memoderasi kepemilikan asing terhadap penghindaran pajak dan ROA tidak mampu memoderasi *transfer pricing* terhadap penghindaran pajak.

Kata Kunci: penghindaran pajak, profitabilitas, kepemilikan asing, *transfer pricing*.

ABSTRACT

THE EFFECT OF FOREIGN OWNERSHIP, TRANSFER PRICING ON TAX AVOIDANCE WITH ROA AS A MODERATING VARIABLE

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Developing countries such as Indonesia are in dire need of state revenue to cover government expenditures in building infrastructure. Tax revenue in Indonesia is still considered not running optimally. This is because Indonesia's tax ratio is still relatively low, not reaching the standard level of tax ratio that should be for developing countries. Tax revenue is considered less than optimal due to cases of tax avoidance from business actions that take advantage of the loopholes in applicable tax regulations.
This research aims to find out the influence of foreign ownership and transfer pricing on tax avoidance with ROA as a moderating variable using quantitative descriptive research methods. Statistical testing was carried out using panel data regression analysis with the help of Eviews software.
The results of the study can be concluded that foreign ownership has no effect on tax avoidance, transfer pricing has an affects on tax avoidance, ROA is unable to moderate foreign ownership on tax avoidance, and ROA unable to moderate transfer pricing on tax avoidance.

***Keywords**: tax avoidance, profitability, foreign ownership, transfer pricing.*