

ABSTRAK

Sonia Nurdianti. 2024. Pengaruh *Transfer Pricing*, *Capital Intensity*, dan *Tunneling Incentive* Terhadap *Tax Avoidance* Dengan *Foreign Ownership* Sebagai Variabel Moderasi (Studi Kasus Pada Perusahaan Sektor Energi Yang Terdaftar Di Bursa Efek Indonesia Periode 2019-2023). Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS., Pembimbing (II) Heidy Paramitha Devi, S.Pd., M.Si., CSRS.

Penelitian ini bertujuan untuk mengetahui pengaruh *transfer pricing*, *capital intensity*, dan *tunneling incentive* terhadap *tax avoidance* dengan *foreign ownership* sebagai variabel moderasi. Penelitian ini menggunakan data sekunder berupa laporan tahunan perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia tahun 2019-2023. Populasi penelitian ini adalah seluruh perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2019-2023 dengan jumlah 83 perusahaan. Teknik pengambilan sampel menggunakan metode *purposive sampling* sehingga diperoleh data diolah sebanyak 165. Teknik analisis data menggunakan analisis regresi data panel dan diolah menggunakan bantuan program SPSS. Hasil penelitian ini adalah *transfer pricing* tidak berpengaruh terhadap *tax avoidance*, *capital intensity* berpengaruh terhadap *tax avoidance*, *tunneling incentive* tidak berpengaruh terhadap *tax avoidance*, *foreign ownership* tidak dapat memoderasi *transfer pricing* terhadap *tax avoidance*, *foreign ownership* tidak dapat memoderasi *capital intensity* terhadap *tax avoidance*, dan *foreign ownership* tidak dapat memoderasi *tunneling incentive* terhadap *tax avoidance*.

Kata Kunci: *Transfer Pricing*, *Capital Intensity*, *Tunneling Incentive*, *Tax Avoidance*, *Foreign Ownership*

ABSTRAK

Sonia Nurdianti. 2024. *The Effect of Transfer Pricing, Capital Intensity, and Tunneling Incentive on Tax Avoidance with Foreign Ownership as a Moderating Variable (Case Study of Energy Sector Companies Listed on the Indonesia Stock Exchange for the Period 2019-2023)*. Thesis. Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Advisor (I) Dr. Anny Widiasmara, S.E., M.Sc., CSRS., Advisor (II) Heidy Paramitha Devi, S.Pd., M.Sc., CSRS.

This study aimed to determine the effect of transfer pricing, capital intensity, and tunneling incentives towards tax avoidance with foreign ownership as a moderating variable. This study used secondary data in the form of annual reports of energy sector companies listed on the Indonesia Stock Exchange for the 2019-2023 period. The population of this study was all energy sector companies listed on the Indonesia Stock Exchange for the 2019-2023 period with a total of 83 companies. The sampling technique used the purposive sampling method so 165 processed data were obtained. The data analysis technique used panel data regression analysis and was processed using the SPSS program. The results of this study are that transfer pricing has no effect towards tax avoidance, capital intensity has an effect towards tax avoidance, tunneling incentive has no effect towards tax avoidance, foreign ownership cannot moderate transfer pricing towards tax avoidance, foreign ownership cannot moderate capital intensity towards tax avoidance, and foreign ownership cannot moderate tunneling incentive towards tax avoidance.

Keywords: *Transfer Pricing, Capital Intensity, Tunneling Incentive, Tax Avoidance, Foreign Ownership*