

ABSTRACT

Siti Nur Halimah, The Effect of Transfer Pricing, Intangible Assets, and Thin Capitalization on Tax Avoidance with Multinationality as a Moderating Variable (A Study of Consumer Non-Cyclical Companies Listed on the IDX in 2022-2024)

This study aims to determine the effect of transfer pricing, intangible assets, and thin capitalization on tax avoidance practices, as well as to examine the role of multinationality as a moderating variable. This quantitative study utilizes secondary data from the financial statements of non-cyclical consumer companies listed on the Indonesia Stock Exchange (IDX) for the period 2022-2024. The sample selection technique used purposive sampling, resulting in 54 observations meeting the appropriate criteria.

Data analysis in this study used multiple linear regression to examine the effect of independent variables on tax avoidance and Moderated Regression Analysis (MRA) to examine the role of multinationality as a moderating variable. To ensure the regression model was suitable, a series of classical assumption tests were conducted, including tests for normality, multicollinearity, heteroscedasticity, and autocorrelation. Furthermore, hypothesis testing was conducted using t-tests, F-tests, and coefficient of determination (R²) analysis.

The results showed that transfer pricing and thin capitalization did not have a significant effect on tax avoidance. Furthermore, multinationality failed to moderate the relationship between transfer pricing, intangible assets, and thin capitalization on tax avoidance. This finding indicates that intangible assets play a significant role in corporate tax planning practices, while related-party transactions and the use of debt are not necessarily used by companies as primary means to reduce their tax burden.

Keywords: *Transfer Pricing, Intangible Assets, Thin Capitalization, Multinationality, Tax Avoidance.*

ABSTRAK

Siti Nur Halimah, Pengaruh *Transfer Pricing*, *Intangible Assets*, dan *Thin Capitalization* Terhadap *Tax Avoidance* Dengan *Multinationality* Sebagai Variabel Moderasi (Studi Pada Perusahaan Sektor *Consumer Non-Cyclicals* Yang Terdaftar di BEI Tahun 2022-2024)

Penelitian ini bertujuan untuk mengetahui pengaruh *transfer pricing*, *intangible assets*, dan *thin capitalization* terhadap praktik *tax avoidance*, serta menguji peran *multinationality* sebagai variabel moderasi. Penelitian ini bersifat kuantitatif dengan memanfaatkan data sekunder dari laporan keuangan perusahaan *consumer non cyclicals* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2022-2024. Teknik pemilihan sampel yang digunakan adalah *purposive sampling* dan diperoleh jumlah 54 observasi dengan kriteria yang sesuai.

Analisis data dalam penelitian ini menggunakan regresi linier berganda untuk menguji pengaruh variabel independen terhadap *tax avoidance* dan *Moderated Regression Analysis* (MRA) untuk menguji peran *multinationality* sebagai variabel moderasi. Untuk memastikan model regresi layak digunakan, dilakukan serangkaian uji asumsi klasik meliputi uji normalitas, multikolienaritas, heteroskedastisitas, dan autokorelasi. Selanjutnya, pengujian hipotesis dilakukan melalui uji t, uji F, dan analisis koefisien determinasi (R^2).

Hasil penelitian menunjukkan bahwa *transfer pricing* dan *thin capitalization* tidak memiliki pengaruh signifikan terhadap *tax avoidance*. Selain itu, *multinationality* tidak mampu memoderasi hubungan antara *transfer pricing*, *intangible assets*, dan *thin capitalization* terhadap *tax avoidance*. Temuan ini mengindikasikan bahwa aset tak berwujud berperan penting dalam praktik perencanaan pajak perusahaan, sedangkan transaksi pihak berelasi dan tingkat penggunaan utang belum tentu dimanfaatkan perusahaan sebagai sarana utama untuk mengurangi beban pajak.

Kata Kunci: *Tax Avoidance*, *Multinationality*, *Transfer Pricing*, *Intangible Assets*, *Thin Capitalization*