THE INFLUENCE OF TRANSFER PRICING, CORPORATE SOCIAL RESPONSIBILITY, AND THIN CAPITALIZATION ON TAX AGGRESSIVENESS

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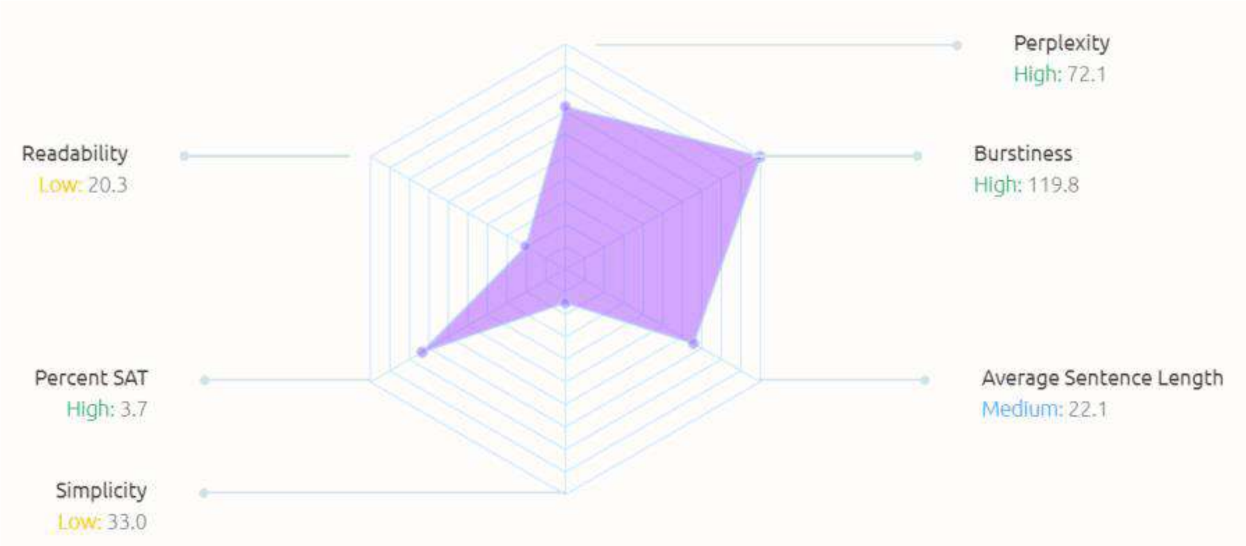
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ABSTRACT

The purpose of this study is to know the influence of Transfer Pricing, Corporate Social Responsibility, and Thin Capitalization on Tax Aggressiveness with Profitability, Leverage, and Firm Size as the controlling variables. To accomplish it, the researcher present several tests and use regression to analyze the result after that. The information was gathered from the financial statement of manufacturing companies listed in Indonesia Stock Exchange (IDX) from 2019 to 2022. This study shows that Transfer Pricing and Thin Capitalization have positive influence on Tax Aggressiveness and only Corporate Social Responsibility has negative influence on Tax Aggressiveness of manufacturing companies listed in Indonesia Stock Exchange (IDX) from 2019 to 2022.

Keywords*: Transfer Pricing, Corporate Social Responsibility, Thin Capitalization, Tax Aggressiveness*

INTISARI

Tujuan penelitian ini adalah untuk mengetahui pengaruh *Transfer Pricing*, *Corporate Social Responsibility*, dan *Thin Capitalization* terhadap Agresivitas Pajak dengan Profitabilitas, *Leverage*, dan Ukuran Perusahaan sebagai variabel kontrol. Untuk mendapatkan hasil dari penelitian ini, peneliti akan menampilkan beberapa tes dan menggunakan regresi untuk menganalisis hasilnya setelah itu. Informasi dalam penelitian ini diperoleh dari laporan keuangan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2019 hingga tahun 2022. Penelitian ini menunjukkan bahwa *Transfer Pricing* dan *Thin Capitalization* berpengaruh secara positif terhadap Agresivitas Pajak dan hanya *Corporate Social Responsibility* yang mempunyai pengaruh negative terhadap Agresivitas Pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2019 sampai dengan tahun 2022.

Keywords*: Transfer Pricing, Corporate Social Responsibility, Thin Capitalization, Agresivitas Pajak*

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