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Faktor Tata Kelola Dan Keuangan Berpengaruh pada Penghindaran Pajak

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Abstrak

The goal of this study is to evaluate and examine the effects of corporate governance factors (Foreign Ownership and Executive Incentives) and transfer pricing on tax avoidance. The object of this research is banking companies listed on the Indonesia Stock Exchange (IDX) for the period 2015 – 2019. The sample in this study uses a purposive sampling method with the criteria of banks that have foreign ownership and have never experienced losses during the study year, with a sample of 17 banks. The results of this study indicate that foreign ownership has a positive effect on tax avoidance, executive incentives have a negative impact on tax avoidance, while transfer pricing does not affect tax avoidance.

Keywords : Tax Avoidance, foreign ownership, executive incentives, transfer pricing