

ABSTRACT

The magnitude of the role of taxes on the state, of course, continues to experience obstacles and weaknesses in its implementation, activities such as tax avoidance that harm the state are mostly carried out by companies because according to the company tax is a burden that can affect and reduce profits earned. is in the law.

The purpose of this study was to determine simultaneously and partially the effect of transfer pricing, corporate risk, and the audit committee on tax avoidance in the consumer goods industry sector listed on the Indonesia Stock Exchange in 2016-2020.

This study uses quantitative methods. The purposive sampling technique used in this study was to obtain a sample of 28 companies or 140 data samples. The population in this study is the consumer goods industrial sector companies listed on the IDX in 2016-2020. Data collection uses secondary data sources from the annual financial reports of companies in the consumer goods industry sector listed on the IDX for 2016-2020. The analysis method of this research is panel data regression analysis.

Based on the results of this study, transfer pricing, corporate risk, and the audit committee have a simultaneous effect on tax avoidance. Partially, company risk has a positive effect on tax avoidance. transfer pricing and the audit committee have no partial effect on tax avoidance.

Based on the results of the study, this research can be a reference in the development of knowledge, especially regarding tax avoidance, for further researchers it is recommended to add a time span, change the object of research, or add independent variables other than the independent variables that have been studied in this study which have an influence on tax avoidance.

Keywords: *Audit Committee, Corporate Risk, Tax Avoidance, Transfer Pricing,*