

ABSTRACT

Tax Avoidance or tax avoidance is a legal and safe strategy used by taxpayers to reduce their tax obligations without violating tax regulations. In practice, tax avoidance tend to take advantage of existing loopholes in tax laws and regulations to reduce the amount of tax that must be paid. In general, the practice of tax avoidance does not violate existing regulations. However, this practice has a negative impact on tax revenues in a country and can cause significant losses for the country.

This research aims to analyze the influence transfer pricing, leverage, audit committee, and capital intensity to tax avoidance in energy sector companies listed on the Indonesia Stock Exchange in 2016-2023.

The research method used in this research is a quantitative method. The population in this research is energy sector companies listed on the Indonesia Stock Exchange for the 2016-2023 period. The sampling technique used in this research is positive sampling, which resulted in 80 samples consisting of 10 companies with an observation period of 8 years. The analysis in this research uses panel data regression with the help of software E-Views 12.

The research results show that transfer pricing, leverage, audit committee, and capital intensity simultaneous significant effect on tax avoidance Study of Energy Sector Companies Listed on the Indonesian Stock Exchane 2016-2023 . The research results show that transfer pricing, leverage, audit committee, and capital intensity does not have a partially significant effect on tax avoidance Study of Energy Sector Companies Listed on the Indonesian Stock Exchane 2016-2023 .

This research is expected to provide new insights for academics, practitioners and policy makers in understanding the factors that influence tax avoidance in the energy sector. Apart from that, it is also hoped that the results of this research can become a reference for further research that wants to develop similar topics.

Keywords: Tax Avoidance, Transfer Pricing, Leverage, Audit Committee, Capital Intensity.