ABSTRACT

This study aims to analyze the effect of profitability, transfer pricing, and financial statement fraud on tax avoidance practices in energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2019-2023, with the tax burden index as a moderating variable.

The research method used is quantitative with a panel data approach, using secondary data from the company's financial statements. The dependent variable in this study is tax avoidance as measured by the Cash Effective Tax Rate (CETR), while the independent variables include profitability (ROA), transfer pricing (the ratio of related party receivables to total receivables), and financial statement fraud (F-Score). The tax burden index is used as a moderating variable to see its effect on the relationship between transfer pricing and tax avoidance.

The results of the study are expected to provide empirical evidence regarding the factors that influence tax avoidance and the role of the tax burden index in moderating the relationship. The findings of this study are expected to be a reference for regulators, academics, and practitioners in understanding the dynamics of tax avoidance in the energy sector.

Keywords: *Tax Burden Index, Financial Statement Fraud, Profitability, Energy Sector, Tax Avoidance, Transfer Pricing.*