

NASIONALISME, HARGA TRANSFER, DAN KEPEMILIKIAN ASING DARI PANDANGAN PENGHINDARAN PAJAK

Permata Ayu Widyasari, Vernanda Octaviane Wijaya, Hari Hananto

Abstract

Abstrak - Nasionalisme, Harga Transfer, dan Kepemilikan Asing dari Pandangan Penghindaran Pajak

Tujuan Utama - Penelitian ini berupaya membuktikan pengaruh harga transfer dan kepemilikan asing pada penghindaran pajak

Metode – Penelitian ini memakai analisis regresi linear berganda. Sampel penelitian ini adalah perusahaan terindeks BEI di tahun 2019-2021 yang terindikasi praktek harga transfer.

Temuan Utama - Harga transfer dan kepemilikan asing memiliki dampak negative terhadap praktek penghindaran pajak. Semakin tinggi agresifitas praktek harga transfer maupun makin tinggi prosentase kepemilikan asing, maka makin rendah praktek penghindaran pajak. Perusahaan tersebut justru menunjukkan nasionalismenya melalui kontribusi pembayaran pajak.

Implikasi Teori dan Kebijakan – Berdasarkan teori keagenan, kepemilikan asing dianggap sebagai pengawas yang memperkuat tata kelola perusahaan sehingga menurunkan praktek penghindaran pajak. Pengetatan aturan harga transfer dapat mengurangi motif perusahaan multinasional untuk melakukan pergeseran laba antar afiliasi maupun pada negara surga pajak.

Kebaruan Penelitian – Penelitian ini mematahkan stereotipe bahwa nasionalisme perusahaan akan berkurang bila melakukan harga transfer maupun mempunyai kepemilikan asing dari sisi penghindaran pajak.

Abstract - Nationalism, Transfer Pricing, and Foreign Ownership from the View of Tax Avoidance

Main Purpose - This study seeks to prove the effect of transfer pricing and foreign ownership on tax avoidance.

Method - This study uses multiple linear regression. The sample is companies indexed on the IDX in 2019-2021 that have indicated transfer pricing practices.

Main Findings - Transfer pricing and foreign ownership damage tax avoidance practices. The higher the aggressiveness of transfer pricing practices and the higher the percentage of foreign ownership, the lower the tax avoidance practices. The company shows its nationalism through the contribution of tax payments.

Theory and Practical Implications - Based on agency theory, foreign ownership is considered a supervisor that strengthens corporate governance, thereby reducing tax avoidance practices. Tightening transfer pricing rules can reduce the motive of multinational companies to shift profits between affiliates or to tax haven countries.

Novelty - This study breaks the stereotype that corporate nationalism will be reduced if it conducts transfer pricing or has foreign ownership in tax avoidance.

Keywords

harga transfer; kepemilikan asing; nasionalisme; penghindaran pajak

Refbacks

- There are currently no refbacks.

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Permata Ayu Widyasari Universitas Surabaya Indonesia
Vernanda Octaviane Wijaya Universitas Surabaya Indonesia
Hari Hananto Universitas Surabaya Indonesia

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