

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *thin capitalisation*, *transfer pricing*, dan *executive character* terhadap *tax avoidance* dengan profitabilitas sebagai variabel moderasi. Penelitian ini menggunakan data sekunder yang bersumber dari Bursa Efek Indonesia tahun 2021 sampai dengan 2023. Metode *purposive sampling* digunakan untuk memilih total 31 perusahaan. Data dikumpulkan melalui studi dokumen dan literatur, dengan analisis yang dilakukan dengan menggunakan perangkat lunak SPSS versi 26. Hasil penelitian ini membuktikan bahwa: (1) *thin capitalization*, (2) *transfer pricing*, (3) dan *executive character* berpengaruh terhadap *tax avoidance*. Sedangkan variabel profitabilitas tidak mampu memoderasi (4) *thin capitalization* dan (5) *transfer pricing* terhadap *tax avoidance* dan variabel profitabilitas mampu memoderasi (6) *executive character* terhadap *tax avoidance*.

Kata Kunci: *Thin Capitalization, Transfer Pricing, Executive Character, Tax Avoidance, Profitability*

ABSTRACT

This study aims to analyze the effect of thin capitalization, transfer pricing, and executive character on tax avoidance with profitability as a moderating variable. This research utilizes secondary data sourced from the Indonesia Stock Exchange for the years 2021 to 2023. A purposive sampling method was employed to select a total of 31 companies. Data was gathered through the review of documents and literature, with analysis performed using SPSS software version 26. The results of this study prove that: (1) thin capitalization, (2) transfer pricing, (3) and executive character affect tax avoidance. While the profitability variable is not able to moderate (4) thin capitalization and (5) transfer pricing on tax avoidance and profitability variables are able to moderate (6) executive character on tax avoidance.

Keywords: *Thin Capitalization, Transfer Pricing, Executive Character, Tax Avoidance, Profitability*