SIMBA

7th SEMINAR INOVASI MANAJEMEN BISNIS DAN AKUNTANSI

THE EFFECT OF TRANSFER PRICING AND PROFITABILITY ON TAX AVOIDANCE WITH RELATED PARTY TRANSACTION AS A MODERATING VARIABLE

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Abstrak

Penelitian ini bertujuan menganalisis pengaruh transfer pricing dan profitabilitas terhadap tax avoidance, dengan related party transaction sebagai variabel moderasi pada perusahaan Non-Cyclicals subsektor food and beverage yang terdaftar di Bursa Efek Indonesia periode 2020–2023. Latar belakang penelitian didasarkan pada maraknya praktik penghindaran pajak melalui mekanisme transfer pricing dan hubungan istimewa antar entitas. Penelitian menggunakan pendekatan kuantitatif dengan teknik purposive sampling, menghasilkan 4 perusahaan sebagai sampel. Data sekunder diperoleh dari laporan keuangan tahunan dan dianalisis menggunakan regresi linear berganda serta Moderated Regression Analysis (MRA). Hasil penelitian menunjukkan bahwa transfer pricing berpengaruh positif signifikan terhadap tax avoidance, sementara profitabilitas tidak berpengaruh signifikan. Selain itu, related party transaction terbukti memperkuat pengaruh transfer pricing terhadap tax avoidance, namun tidak memoderasi hubungan antara profitabilitas dan tax avoidance. Temuan ini menunjukkan bahwa praktik transfer pricing yang melibatkan pihak berelasi berpotensi dimanfaatkan untuk mengurangi beban pajak perusahaan. Oleh karena itu, penelitian ini memberikan implikasi penting bagi regulator untuk meningkatkan pengawasan terhadap transaksi pihak berelasi dan mekanisme transfer pricing guna menekan praktik penghindaran pajak dan melindungi penerimaan negara.

Kata Kunci: *transfer pricing,*profitabilitas*,tax avoidance, related party transaction*

Abstract

This study aims to analyze the effect of transfer pricing and profitability on tax avoidance, with related party transactions as a moderating variable, in Non-Cyclicals companies in the food and beverage subsector listed on the Indonesia Stock Exchange for the 2020–2023 period. The background of the study is based on the prevalence of tax avoidance practices through transfer pricing mechanisms and special relationships between entities. The research employs a quantitative approach using purposive sampling, resulting in 4 companies as the research sample.

Secondary data were obtained from annual financial reports and analyzed using multiple linear regression and Moderated Regression Analysis (MRA). The results show that transfer pricing has a significant positive effect on tax avoidance, while profitability has no significant effect. Additionally, related party transactions are proven to strengthen the relationship between transfer pricing and tax avoidance but do not moderate the effect of profitability on tax avoidance. These findings indicate that transfer pricing practices involving related parties can potentially be used to reduce corporate tax burdens. Therefore, the study provides important implications for regulators to enhance supervision of related party transactions and transfer pricing practices to minimize tax avoidance and protect state revenue.
***Keywords**: transfer pricing, profitability, tax avoidance, related party transactions,*

A. INTRODUCTION

As the main source of state funding, taxes are strategically important for funding national growth and enhancing public welfare (Widuri et al., 2023). As the nation's fiscal capacity is strengthened, taxes allow the government to fund a number of important areas, including social protection, health, education, and infrastructure (Rini, Dipa, & Yudha, 2022). Nonetheless, taxpayers and the government have different interests. Tax avoidance is one strategy used by taxpayers to reduce their tax burden, while the government aims to increase state income (Zarkasih & Maryati, 2023). The main source of state revenue is taxes. Legal tax avoidance involves taking advantage of regulatory gaps, such as transfer pricing that violates the fairness principle (Sukarmanto et al., 2020). This phenomenon also happens in non-cyclical businesses in the food and beverage subsector, like PT Indofood Sukses Makmur Tbk, which restructured its operations (Supreme Court Decision No. 117/B/PK/Pjk/2020) and Maria's (2020) conclusions about PT Unilever Indonesia Tbk's possible underpayment of taxes. While strong profitability motivates businesses to utilize similar techniques to preserve profit margins, transfer pricing is frequently employed to move revenues to nations with low tax rates (Pratomo & Triswidyaria, 2021). (Nursophia, 2023) . Furthermore, because related party transactions are frequently not conducted at fair market rates, they have the potential to either increase or decrease the link between transfer pricing and profitability on tax evasion (Salsabilla & Nurdin, 2023). A deeper understanding of the impact of transfer pricing and profitability on tax avoidance with related party transactions as a moderating variable in non-cyclicals companies in the food and beverage subsector listed on the Indonesia Stock Exchange for the 2020–2023 period is encouraged by the disparities in the findings of prior studies (Napitupulu, 2020; Pratomo & Triswidyaria, 2021), which point to a research gap.

1. TRANSFER PRICING

Multinational enterprises frequently engage in transfer pricing, which is the process of determining prices between connected businesses. Due to ownership influence, this practice frequently does not represent market pricing, creating chances for profit shifting and tax evasion (Machdar & Nurdiniah, 2021; Septiani et al., 2021). In order to maximize taxable earnings and transfer profits to nations with lower tax rates, common strategies include underinvoicing and overinvoicing (Sitanggang & Firmansyah, 2021). Transfer pricing must be founded on the arm's length concept, even though this approach may be lawful (Napitupulu, Situngkir, & Arfani, 2020). The arm's length concept, which requires affiliate transactions to be independent, was made a worldwide norm by the OECD (OECD Guidelines 2017, paragraphs 1.2 and 1.6).

Through the use of the Transactional Net Margin approach in PER-32/PJ/2011, Indonesia accepted this idea. Maria's (2020) analysis of PT Unilever Indonesia Tbk revealed a possible tax underpayment of IDR 155.68 million (2006–2010), highlighting the substantial discrepancies between national laws and global norms and how they affect multinational corporations' tax liabilities.

2. PROFITABILITAS

A crucial metric for evaluating a business's financial success is profitability, which shows how well it can turn a profit from its activities (Puspitasari & Rahman, 2024). Net profit is greatly impacted by elements including operational income, operating costs, and cost effectiveness

(Suhaemi et al., 2021). Thus, the secret to raising profitability is effective cost control. High profitability, however, is not always a sign of effective capital or asset use. The efficiency of resource usage is assessed using metrics like Return on Equity (ROE) and Return on Assets (ROA) (Ayu Nurulita & Yulianto, 2023). Simbolon (2023). Profitable businesses typically steer clear of tax evasion because they wish to uphold their good name and adhere to legal requirements.

According to Syarifudin (2021), despite their financial risks, LQ45 enterprises with a debt-to-asset ratio above 50% had a greater ROE (23.89%) than those with a ratio below 50% (17.04%). This emphasizes how crucial it is to manage the capital structure optimally in order to preserve long-term profitability. In terms of taxation, profitability has a significant negative effect on tax avoidance (Ernawati & Simbolon, 2023). Profitable businesses typically steer clear of tax evasion because they wish to uphold their good name and adhere to legal requirements.

3. TAX AVOIDANCE

Tax avoidance is a business tactic used to reduce tax obligations by taking advantage of gaps or flaws in current tax laws. Despite being lawful, this method is a murky area of the law and is frequently used through aggressive tax planning (Ayu Nurulita & Yulianto, 2023). Among the tactics employed include treaty shopping, transfer pricing schemes, forming holding companies, taking advantage of low-tax countries, and influencing transactions between linked parties (Matanari & Sudjiman, 2022). Tax avoidance has a substantial influence on potential state income and leads to inequity in corporate rivalry, even if it is not unlawful. Businesses that employ aggressive tax techniques may unfairly outperform their rivals (Putra & Rahayu, 2023). The government has responded by enforcing anti-tax evasion laws through the use of technology, international collaboration, bolstering legislation, and enhancing the capabilities of government officers. It is anticipated that this approach will increase tax compliance, curb tax evasion, boost state income, and promote sustainable national growth.

4. RELATED PARTY TRANSACTION

Related-party transactions may differ from arm's length transactions between independent parties because they involve parties with a unique connection in which one party has the ability to affect the other's business decisions (Saragih, 2022). These transactions are defined as the transfer of resources, services, or responsibilities between related parties, with or without remuneration, according to PSAK No. 7, which also highlights how crucial it is to record them transparently. According to research by Saragih (2023), related-party transactions have a big impact on tax evasion. Companies commonly manipulate transaction prices between connected firms to minimize taxable earnings and cut tax liabilities, according to a study of the infrastructure industry on the IDX. Although this method is still nominally lawful, it takes use of legal gaps for financial efficiency.

B. METHOD

The research data was obtained from the annual financial reports of food and beverage subsector companies in the non-cyclical consumption sector listed on the Indonesia Stock Exchange (IDX) for the 2020–2023 period. This study used a quantitative approach with multiple linear regression analysis and moderated regression. The independent variables were transfer pricing and profitability, the dependent variable was tax avoidance, and related party transactions acted as a moderating variable.

1. TRANSFER PRICING

Transfer Pricing between connected businesses is known as transfer pricing (Machdar & Nurdiniah, 2021). The ratio of related party accounts receivable to total receivables is used to measure this variable (Sukarmanto et al., 2020). The intensity of transactions between entities that may be utilized for profit shifting is shown by the ratio. The following algorithm was used to extract data from the 2020–2023 financial statements of sample firms listed on the IDX:

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$$Transfer\ Pricing = \frac{Piutang\ usaha\ pihak\ yang\ memiliki\ hubungan\ istimewa}{Total\ Piutang}$$

2. PROFITABILITAS

The capacity of a business to make money out of its assets is known as profitability (Puspitasari & Rahman, 2024). The Return on Assets (ROA) ratio, which this study calculates, shows how well asset management produces net profit (Aulia & Mahpudin, 2020). The more efficiently the business uses its resources to turn a profit, the greater the ROA. The information was taken from the 2020–2023 annual financial reports of the sample firms listed on the Indonesia Stock Exchange (IDX), particularly the balance sheets and income statements. The following formula is used to determine ROA:

$$Return\ On\ Assets = \frac{Laba\ Bersih}{Total\ Aset}$$

3. TAX AVOIDANCE

According to Ayu Nurulita and Yulianto (2023), tax avoidance is a legal tactic used to minimize the tax burden by taking advantage of legal loopholes. This practice is a subject of discussion in the field of fiscal ethics due to its legal but contentious character (Matanari & Sudjiman, 2022). The CETR, which shows the percentage of cash taxes a business really pays compared to its pre-tax earnings, is used in this study to gauge the degree of tax evasion (Matanari & Sudjiman, 2022). A low CETR number may be a sign of tax evasion as it shows comparatively low tax payments relative to profit. The computation uses the following methodology and is based on information from the cash flow and income statements of sample firms listed on the IDX for the 2020–2023 period:

$$Cash\ ETR = \frac{Pembayaran\ Pajak}{Laba\ Sebelum\ Pajak}$$

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4. RELATED PARTY TRANSACTION

Related party transactions are those that may diverge from fair value and have the ability to impact company choices (Saragih, 2022). These transactions, as defined by PSAK No. 7, involve the transfer of assets, services, or responsibilities between family members, whether or whether payment is received (IAI, 2022). Related party transactions have a major impact on tax avoidance in the infrastructure sector on the IDX, where internal structures and legal loopholes are used for tax efficiency despite the possibility of misuse, according to research by Saragih (2023). In a similar vein, Oktafia and Sicillia (2024) stress the significance of openness, efficient audits, and stringent penalties in order to stop related party transaction misuse. The ratio of the total value of related party transactions to the total assets of the firm is used in this study to quantify related party transactions; a higher proportion suggests a greater potential effect on tax evasion (Ginting & Machdar, 2023).

C. RESULT AND DISCUSSION

Tabel 1. UJI T

Coefficients[a]			
Model		t	Sig.
1	(Constant)	32.736	.000
	ROA	-2.530	.013
	TP_1	-5.942	.000
	RELATED PARTY TRANSACTION	-1.650	.102
	ROA_X_RPT	-.815	.416
	TP_X_RPT	4.863	.000
a. Dependent Variable: Y1			

Sumber: Hasil olah data SPSS Versi 22 (2022)

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Gambar 1. Nama Gambar

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.244	.007		32.736	.000
	ROA	-.144	.057	-.266	-2.530	.013
	TP_1	-.234	.039	-.595	-5.942	.000
	RELATED PARTY TRANSACTION	-.046	.028	-.229	-1.650	.102
	ROA_X_RPT	-.116	.142	-.124	-.815	.416
	TP_X_RPT	.518	.106	.616	4.863	.000
a. Dependent Variable: Y1						

Sumber : Hasil olah data SPSS Versi 22 (2022)

Based on the partial test results, it was found that the transfer pricing variable has a significance value of 0.000 <0.05, so it can be concluded that transfer pricing has a significant effect on tax avoidance. Furthermore, the profitability variable shows a significance value of 0.013 <0.05, which means that profitability also has a significant effect on tax avoidance. On the other hand, the related party transaction variable obtained a significance value of 0.102 > 0.05. This indicates that related party transactions have no effect on tax avoidance. Meanwhile, the interaction variable of related party transactions with transfer pricing shows a significance value of 0.000 <0.05, so it can be concluded that related party transactions strengthen the effect of transfer pricing on tax avoidance. However, different results are shown by the interaction variable of related party transactions with profitability, which has a significance value of 0.416 > 0.05. This means that related party transactions are not able to strengthen the effect of profitability on tax avoidance.

D. CONCLUSION

The results of the study indicate that transfer pricing and profitability significantly influence tax avoidance, making them important factors in encouraging tax avoidance practices in companies in the food and beverage subsector. Conversely, related-party transactions have no direct effect on tax avoidance. However, the interaction of related-party transactions with transfer pricing is proven to strengthen the influence of transfer pricing on tax avoidance, while the interaction of related-party transactions with profitability has no effect.

E. SUGGESTIONS

In line with the limitations of this study, there are several points to consider for future research. For further research, it is recommended that the observation period be expanded, the sample size increased, and other moderating variables considered. This will allow for more comprehensive results and a stronger contribution to tax policy development.

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