

**Pengaruh *Transfer Pricing*, Kualitas Audit dan *Financial Distress*  
Terhadap Penghindaran Pajak  
(Studi pada Perusahaan Manufaktur di BEI tahun 2014-2018)**

**Oleh**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh *transfer pricing*, kualitas audit, dan *financial distress* terhadap penghindaran pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode pengamatan 2014-2018. Penentuan sampel menggunakan metode *purposive sampling*. Jumlah sampel yang terpilih adalah 58 perusahaan. Analisis data menggunakan regresi linier berganda dengan menggunakan program IBM SPSS 16. Hasil penelitian ini menunjukkan bahwa *transfer pricing* dan kualitas audit tidak berpengaruh terhadap penghindaran pajak, Sedangkan *financial distress* berpengaruh positif terhadap penghindaran pajak.

**Kata kunci : *Transfer Pricing*, Kualitas Audit, *Financial Distress*, dan Penghindaran Pajak**

*Effects of Transfer Pricing, Audit Quality and Financial Distress  
Against Tax Avoidance  
(Empirical Study on Manufactur Company Listed on BEI Year 2014-2018)*

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***ABSTRACT***

*This study aims to determine the effect of transfer pricing, audit quality, and financial distress on tax avoidance on manufacturing companies listed on the Indonesia Stock Exchange for the 2014-2018 observation period. Determination of the sample using purposive sampling method. The number of samples selected is 58 companies. Data analysis using multiple linear regression using the IBM SPSS 16 program. The results of this study indicate that transfer pricing and audit quality have no effect on tax avoidance, whereas financial distress has a positive effect on tax avoidance.*

***Key Word : Transfer Pricing, Audit Quality, and Financial Distress, and Tax Avoidance***