Related Party Transactions, Earnings Management, and Transfer Pricing in Influencing Tax Avoidance: The Role of Company Size

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Abstract: Tax evasion practices in the food and beverage manufacturing sector in Indonesia are of serious concern because they have the potential to reduce state revenue and create fiscal injustice. This study aims to analyze the influence of related party transactions (RPT), profit management, and transfer pricing on tax avoidance, with company size as a moderation variable. Using a quantitative approach, this study tested 15 manufacturing companies in the food and beverage subsector listed on the Indonesia Stock Exchange for the 2019–2023 period, resulting in 75 observations selected through purposive sampling. Data analysis was carried out by panel data regression using EViews 12 at a significance level of 5%. The findings show that RPT and transfer pricing have a significant effect on tax avoidance, while profit management has no effect. The contribution of this research lies in strengthening the empirical evidence in the Indonesian context, especially in sectors that are vulnerable to aggressive tax practices. The novelty of the research lies in the integration of the three practices in a single model with the size of the company as a moderator an approach that is still limited in the tax literature in developing countries.

Keywords: Earnings Management; Moderation; Related Party Transactions; Tax Avoidance; Transfer Pricing

1. Introduction

The company is one of the parties that plays a role in contributing tax revenue to the state. However, the government's goal in optimizing tax revenue is contrary to the company's goal of focusing on making as much profit as possible. In other words, for the government, the taxes paid by companies are a source of state revenue, while for

companies, the taxes are a burden, because tax payments reduce the profits they should get (Wahyuningtyas & Sofianty, 2022). Therefore, many companies are trying to reduce or even avoid the tax liabilities they face. One of the steps taken by companies to reduce the tax burden is through tax avoidance (Zoebar & Miftah, 2020). Taxes are part of the cost that managers are looking for to pay a small amount of taxes to the government. The company's efforts to minimize the taxes paid, namely by tax planning with the aim of minimizing company expenses, making tax payments in accordance with applicable regulations and regulating so that the taxes paid are not excessive from the actual nominal. Because the determination of this tax plan is legal, the strategies that companies usually do in general are Tax Saving and Tax Avoidance. (Khairunnisa et al., 2020).

Within a company, managers often come under pressure from shareholders who want the company's profits to be maximized, which in turn will also increase their own revenue. Therefore, managers strive to achieve these targets (Irawan & Turwanto, 2020). This pressure encourages management to increase the value of the company, one of which can be done by reducing costs that do not directly contribute to the company's performance. In making decisions, companies need to consider risks and potential returns in the form of incoming cash flows, one of which is by reducing tax burdens. Taxes are a huge liability for companies, which can reduce net income and cash flow after tax. This is the reason why many companies are trying to reduce the tax burden through tax avoidance practices, or better known as tax avoidance.

Tax avoidance is generally understood as a strategy to reduce the tax burden by taking advantage of loopholes or ambiguities in existing tax regulations. In concept, this tax avoidance practice is actually legal and legal because it does not violate the applicable tax provisions. Tax avoidance is often considered a way for taxpayers to avoid official tax payment obligations, by reducing the amount of tax that must be paid through the use of weaknesses or ambiguities in tax regulations (Umar, 2022). The opportunity to avoid this tax arises due to the implementation of the Self Assessment System in taxation in Indonesia, where the Self Assessment System is a tax collection system where the determination of the amount of tax that must be paid by the taxpayer is calculated by the taxpayer concerned. The existence of this system opens up the

potential for violations in tax payments, which can ultimately have an impact on decreasing state revenue (Amalia, 2021).

The phenomenon of tax avoidance can be seen in PT Indofood Sukses Makmur and PT Indofood CBP Sukses Makmur Tbk, where these two companies in the food and beverage subsector show indications of tax avoidance practices through the transfer pricing mechanism. This indication arises because although PT Indofood Sukses Makmur Tbk's net profit is quite good, reaching IDR 1.4 trillion in the first quarter of 2020, PT Indofood CBP Sukses Makmur Tbk's shares have declined significantly. In the first quarter of 2019 to the first quarter of 2020, PT Indofood Sukses Makmur Tbk's net profit increased by 4%, to Rp 1.4 trillion. However, in May 2020, data from the Indonesia Stock Exchange (IDX) showed that PT Indofood Sukses Makmur Tbk's shares declined sharply by 6.67% to IDR 5,600 per share, while PT Indofood CBP Sukses Makmur Tbk's shares fell by 6.98% to IDR 8,325 per share. MNC Securities' Head of Research, Edwin Sebayang, revealed that the decline in shares was influenced by investors' reaction to the high cost of acquiring Pinehill Corpora Limited shares. In addition, Edwin also mentioned that the decline could be related to investors' concerns about the ongoing transfer pricing practices (kumparan.com).

Tax avoidance is a common practice, especially among large companies, including in the manufacturing sector, especially in companies engaged in the food and beverage subsector. Manufacturing companies are one of the largest contributors in terms of tax payments. The company is engaged in a processing industry that converts raw materials into semi-finished goods or finished goods. Manufacturing companies are often associated with factories that use machinery, equipment, engineering techniques, and labor for their production processes (sahamu.com).

Tax avoidance is defined as an effort carried out to reduce the tax burden that is considered safe and legal from the taxpayer's side because it does not oppose tax regulations, because the techniques and methods used tend to take advantage of the weaknesses contained in tax regulations (Kusuma Wardani et al., 2019). The case of tax avoidance is a unique and complicated case because in this case tax avoidance does not violate the provisions of the law and can be declared legal, but from the government's side, this tax avoidance action is not expected to occur. Although tax avoidance is

perceived as something useful, especially for companies, at the same time tax avoidance also raises various risks and adverse impacts.

Tax avoidance is one of the corporate tax planning strategies that has two different influences on companies and the state, where companies benefit because they pay lower taxes and get maximum profits, while for the country the tax revenue obtained is reduced and can slow down the country's economy (Moeljono, 2020). The practice of tax avoidance carried out by the management of a company solely to minimize tax obligations that are considered legal, makes the company have a tendency to do various ways to reduce its tax burden. Therefore, the issue of tax avoidance is a unique and complicated problem because on the one hand tax avoidance does not violate the law, but on the other hand tax avoidance is not desired by the government. The factors that affect Tax Avoidance in this study are Related Party Transaction, Profit Management, and Transfer Pricing. Based on this, the purpose of this study is to find empirical evidence between the influence of Related Party Transactions, Profit Management, and Transfer Pricing on Tax Avoidance.

The first factor that affects tax avoidance is related party transactions. A related party transaction is a relationship established between a company and individuals with whom it has a direct attachment, such as managers, directors, affiliates, and major shareholders. This type of transaction includes the sale, purchase, rental, or lending between companies that have an affiliate relationship. Related party transactions, according to PSAK No. 7 (Revised 2015), refer to transactions that occur between companies and parties who have a special relationship. If the transaction between related parties does not follow the principle of fairness and the arm's length principle, then it can affect intra-group net profit, because net profit is an income tax object. These related party transactions are related to tax avoidance practices (Firmanzah & Marsoem, 2023). The term "related parties" is used to refer to parties who have a special relationship, which is when one party has significant control or influence over the other party in financial and operational decision-making (Aprianingsih & Manurung, 2021).

Companies can use related party transactions to maximize the allocation of internal resources (Suryani et al., 2019), in the form of assets, knowledge, organizational processes, capabilities, and others. In addition to having a positive influence, the transactions of related parties in a company can also have a negative influence on

stakeholders (Suryani et al., 2019). Both nationally and internationally, these related party transactions have become a concern.

According to research by Nindita and Budi (2021), Related Party Transactions have a positive influence on tax avoidance. On the other hand, Rahman and Rosyafah (2021), obtained different results, which showed that Related Party Transactions had no effect on tax avoidance.

The second factor that affects tax avoidance is profit management. Profit management is an effort made by managers to influence the information contained in a company's financial statements, with the aim of attracting the attention of investors and other stakeholders. The financial statements are used to evaluate the company's performance and development and to make decisions based on the information presented (Miranda et al., 2023). Profit management refers to the process that is deliberately done to regulate profit reporting. When managers seek to increase the value of the company, they also tend to seek to improve their personal well-being. Therefore, profit is often considered a reflection of the selfish behavior of a manager who "beautifies" financial statements, namely reporting performance or profit according to the personal interests he wants to achieve (Mustika et al., 2020).

Profit management is a behavior carried out by company managers to increase or decrease profits in the external financial reporting process with the aim of benefiting themselves. Healy and Wahlen (in Kusumaningtyas, 2022) said that profit management is carried out by managers by using certain assessments in financial reporting and compiling transactions to change financial statements regarding economic performance that occurs. Profit management is a step taken if managers want to manipulate financial statements by adding or subtracting the profits owned by the company according to their desires in achieving a goal (Pujiono, 2021).

According to research by Wardani et al., (2019), profit management has a positive effect on tax avoidance. On the other hand, Ningsih & Purwasih (2023), obtained different results, which showed that profit management had a negative effect on tax avoidance.

The third factor that affects tax avoidance is transfer pricing. Transfer pricing is an action taken by the management to avoid taxes, by utilizing transactions between related parties to transfer the profits earned or the company's expenses to the affiliated company

(Alfarizi et al., 2021). Many studies have shown that transfer pricing has become the main method of tax avoidance used by companies to maximize global profits and minimize tax liabilities (Amidu et al., 2019). Transfer pricing refers to the tax and financial incentives that companies obtain by taking advantage of differences in different financial, economic, and jurisdictional aspects. This advantage is obtained through the opportunity to carry out tax avoidance through transactions between related parties in various tax jurisdictions.

Transfer pricing is an additional factor that will be discussed in this study is the price charged for goods, services or assets without the form of a company to a company with a special relationship. The special relationship in question is the relationship between the parent and the company's branch, where the tax price on the subsidiary is compared to the parent company (Sukma Widiyantoro & Rorotua Sitorus, 2019). Based on the Regulation of the Director General of Taxes Number: PER-32/PJ/2011, Transfer Pricing is the determination of prices in transactions between parties who have a special relationship. Transfer pricing according to the Organization for Economic Co-operation and Development (OECD) is a price determined in transactions between group members in a multinational company, where the specified transfer price may deviate from the fair market price as long as it is suitable for the group.

According to research by Dewi et al., (2023), Transfer Pricing has a positive influence on tax avoidance. In contrast, Susanto et al., (2022), obtained different results, which showed that transfer pricing had no effect on tax avoidance.

After identifying several factors that could contribute to tax avoidance, the researcher was interested in adding company size as a moderation variable. According to Sang Ayu Made et al., (2021) company size is the size of the company which can be seen from the level of sales, the number of workers or the number of assets owned by the company. The size of the company plays a role in strengthening or weakening the relationship between independent and dependent variables. Based on previous research, company size can indeed function as a moderation variable. Factors such as total net sales, total assets, and the level of the company's share value will affect the size or size of the company (Praditasari and Setiawan, 2017 in Pusphitasari, 2024).

The size of the company is divided into small, medium and large companies whose classification is based on the size of the company capable of acquiring total assets. In its

classification, the size of the company can be measured based on balance sheet volume, total sales, log size and stock market value (Khairunisa et al. 2019). Company size is a value that indicates the size of the company. The availability of information about large companies is higher because they have more information than small companies Sari and Khafid (2020). Total assets are used to measure the size of a company because it can show the amount of resources or assets it has. The more assets the company has, the more it can be invested in and of course it will affect the level of profit obtained. Small and large companies will be encouraged to practice profit management. To attract investors, small companies will increase the amount of profits so that later the company will continue to grow. Companies that are relatively large will have the opportunity to do profit management with the goal that the company's share price does not fall.

According to Honggo & Marlinah (2019), Company Size is a classification of a company based on the number of assets owned by the company. The total assets used to measure the size of the company are the total current assets as well as the non-current assets owned by the company. In this study, the size of the company is measured by looking at the number of assets owned by the company. The larger the total assets, the larger the size of the company. Company size is one of the factors that is considered to be able to affect the way a company fulfills its tax obligations and is a factor that can cause tax avoidance (Rahmadani, 2021). The total assets owned by the company can be used to determine the size of the company, so that the larger the total assets owned by the company, the amount of productivity of the company will also increase. This also has an impact on the company's increasing profits and affects the rate of tax payments. Companies that are relatively small cannot manage taxes optimally due to a lack of experts in terms of taxation, in contrast to companies that are classified as large companies that have larger resources so that they can easily manage taxes (Rahmadani, 2021).

According to Rahmah's Research (2023), Company Size is able to moderate the influence of Profit Management on Tax Avoidance. Meanwhile, according to Lutfitriyah & Anwar (2021), the Company Size is not able to moderate the effect of Transfer Pricing on Tax Avoidance.

2. Research Methods

The type of data used in this writing is secondary data. The population in this study is food and beverage sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2019-2023. Sampling technique with the purposing sampling method. The sample selection criteria in this study are as follows:

a. Manufacturing companies in the Food and Beverage Sector listed on the Indonesia Stock Exchange for the 2019-2023 period.
b. Food and Beverage Sector Manufacturing Companies that have related receivables and related debts for the 2019-2023 period.
c. Food and Beverage Sector Manufacturing Companies that publish financial statements for the 2019-2023 period.
d. Food and Beverage Sector Manufacturing Companies that did not suffer losses for the 2019-2023 period.

3. Results and Discussion

3.1 Common effect model (CEM)

The following are the results of the regression estimation of panel data using *the common effect model* (CEM)

Table 1. Common Effect Model *Test*

Dependent Variable: ETR
Method: Panel Least Squares
Date: 07/01/25 Time: 14:48
Sample: 2019 2023
Periods included: 5
Cross-sections included: 15
Total panel (balanced) observations: 75

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.410610	0.038227	10.74137	0.0000
RPT	-1.372234	0.432266	-3.174510	0.0022
MANLAB	0.868431	0.605624	1.433943	0.1560
TP	0.217417	0.099652	2.181765	0.0324

Root MSE	0.229073	R-squared	0.170647
Mean dependent var	0.405212	Adjusted R-squared	0.135604
S.D. dependent var	0.253232	S.E. of regression	0.235437
Akaike info criterion	-0.002889	Sum squared resid	3.935567
Schwarz criterion	0.120710	Log likelihood	4.108351
Hannan-Quinn criter.	0.046463	F-statistic	4.869651
Durbin-Watson stat	0.637004	Prob(F-statistic)	0.003890

Source: Output Eviews 12.0

3.2 Fixed effect model (FEM)

The regression results using the fixed effect model are as follows:

Tabel 2. Uji *Fixed Effect Model*

Dependent Variable: ETR
Method: Panel Least Squares
Date: 07/01/25 Time: 14:49
Sample: 2019 2023
Periods included: 5
Cross-sections included: 15
Total panel (balanced) observations: 75

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.433827	0.046007	9.429506	0.0000
RPT	-0.659893	0.627736	-1.051228	0.2976
MANLAB	1.001663	0.394254	2.540654	0.0138
TP	0.049102	0.109209	0.449618	0.6547

Effects Specification

Cross-section fixed (dummy variables)

Root MSE	0.119368	R-squared	0.774799
Mean dependent var	0.405212	Adjusted R-squared	0.707634
S.D. dependent var	0.253232	S.E. of regression	0.136925
Akaike info criterion	-0.933208	Sum squared resid	1.068658
Schwarz criterion	-0.377011	Log likelihood	52.99529
Hannan-Quinn criter.	-0.711124	F-statistic	11.53571
Durbin-Watson stat	2.395873	Prob(F-statistic)	0.000000

Source: Output Eviews 12.0

3.3 Random effect model (REM)

The results of the random effect regression estimate are as follows:

Table 3. Test Rendom Effect Model

Dependent Variable: ETR
Method: Panel EGLS (Cross-section random effects)
Date: 07/01/25 Time: 14:49
Sample: 2019 2023
Periods included: 5
Cross-sections included: 15
Total panel (balanced) observations: 75
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.707216	0.495940	3.442381	0.0010
RPT	4.907459	2.111721	2.323915	0.0232
MANLAB	-0.177172	0.727948	-0.243386	0.8085
TP	0.547265	0.131054	4.175868	0.0001

Effects Specification	S.D.	Rho
Cross-section random	0.213486	0.7085
Idiosyncratic random	0.136925	0.2915

Weighted Statistics			
Root MSE	0.191843	R-squared	0.418320
Mean dependent var	0.405212	Adjusted R-squared	0.357547
S.D. dependent var	0.253232	S.E. of regression	0.202973
Sum squared resid	2.760275	F-statistic	6.883371
Durbin-Watson stat	0.880074	Prob(F-statistic)	0.000004

Source: Output Eviews 12.0

3.4 Chow Test

Table 4. Chow Test

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	10.922503	(14,57)	0.0000
Cross-section Chi-square	97.773874	14	0.0000

Source: Output Eviews 12.0

Based on the table above, the cross-section probability value < 0.05 so that the fixed effect model (FEM) is used.

3.5 Hausman Test

Table 5. Hausman Test

Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	1.223987	3	0.7473

Source: Output Eviews 12.0

Based on the table above, the *probability value* > 0.05 so that the random *effect model* (REM) used is used.

3.6 Uji *Lagrange Multiplier* (LM)

Table 6. Lagrange *Multiplier Test*

Lagrange Multiplier Tests for Random Effects
Null hypotheses: No effects
Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided (all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	61.71121 (0.0000)	1.956587 (0.1619)	63.66780 (0.0000)
Honda	7.855648 (0.0000)	-1.398780 (0.9191)	4.565695 (0.0000)
King-Wu	7.855648 (0.0000)	-1.398780 (0.9191)	2.469580 (0.0068)
Standardized Honda	8.796246 (0.0000)	-1.198503 (0.8846)	2.060765 (0.0197)
Standardized King-Wu	8.796246 (0.0000)	-1.198503 (0.8846)	0.092442 (0.4632)
Gourieroux, et al.	--	--	61.71121 (0.0000)

Source: Output Eviews 12.0

Based on the table above, the *Breusch-Pagan probability* value < 0.05 so it will use *a random effect model* (REM).

3.7 Coefficient of Determination (R^2)

Table 7. Result Coefficient of Determination (R^2)

Dependent Variable: ETR
Method: Panel EGLS (Cross-section random effects)
Date: 07/01/25 Time: 14:49
Sample: 2019 2023
Periods included: 5
Cross-sections included: 15
Total panel (balanced) observations: 75
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.707216	0.495940	3.442381	0.0010
RPT	4.907459	2.111721	2.323915	0.0232
MANLAB	-0.177172	0.727948	-0.243386	0.8085
TP	0.547265	0.131054	4.175868	0.0001
SIZE	-0.043083	0.016631	-2.590580	0.0117
RPT_SIZE	-0.223866	0.073292	-3.054424	0.0032
MANLAB_SIZE	0.061170	0.028566	2.141348	0.0359
TP_SIZE	-0.009356	0.004414	-2.119544	0.0378

Effects Specification	S.D.	Rho
Cross-section random	0.213486	0.7085
Idiosyncratic random	0.136925	0.2915

Weighted Statistics			
Root MSE	0.191843	R-squared	0.418320
Mean dependent var	0.405212	Adjusted R-squared	0.357547
S.D. dependent var	0.253232	S.E. of regression	0.202973
Sum squared resid	2.760275	F-statistic	6.883371
Durbin-Watson stat	0.880074	Prob(F-statistic)	0.000004

Source: Output Eviews 12.0

Based on the data above, the *Adjusted R-Squared value* shows a number of 0.357547 which means that the variation in the fluctuation of the Tax Avoidance variable can be explained by the variables Related *Party Transaction*, Profit

Management, *Transfer Pricing*, and Company Size of 35.7% while the remaining 64.3% is influenced by other variables that are not studied in this study.

3.8 Hypothesis Testing Results

Table 8. Simultaneous F Test Results

Dependent Variable: ETR
Method: Panel EGLS (Cross-section random effects)
Date: 07/01/25 Time: 14:49
Sample: 2019 2023
Periods included: 5
Cross-sections included: 15
Total panel (balanced) observations: 75
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.707216	0.495940	3.442381	0.0010
RPT	4.907459	2.111721	2.323915	0.0232
MANLAB	-0.177172	0.727948	-0.243386	0.8085
TP	0.547265	0.131054	4.175868	0.0001
SIZE	-0.043083	0.016631	-2.590580	0.0117
RPT_SIZE	-0.223866	0.073292	-3.054424	0.0032
MANLAB_SIZE	0.061170	0.028566	2.141348	0.0359
TP_SIZE	-0.009356	0.004414	-2.119544	0.0378

Effects Specification	S.D.	Rho
Cross-section random	0.213486	0.7085
Idiosyncratic random	0.136925	0.2915

Weighted Statistics

Root MSE	0.191843	R-squared	0.418320
Mean dependent var	0.405212	Adjusted R-squared	0.357547
S.D. dependent var	0.253232	S.E. of regression	0.202973
Sum squared resid	2.760275	F-statistic	6.883371
Durbin-Watson stat	0.880074	Prob(F-statistic)	0.000004

Source: Output Eviews 12.0

Based on the data above, the F-statistic value is 6.883371, while the F-Table with the level of a=5%, df1(k-1) = (5-1) = 4 and df2(n-k) = (75-5) = 70 in the F-Table value of 3.127. Thus, the value of *F-statistic* 6.883371 > F-Table 3.127 and the value of Prob(F-statistic) 0.000004 < 0.05, it can be concluded that Ha is accepted, which means that the independent variables in this study consisting of *related party transactions*, profit management, *transfer pricing* and company size moderation variables together have an influence on tax avoidance.

Table 9. Test Results t

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.707216	0.495940	3.442381	0.0010
RPT	4.907459	2.111721	2.323915	0.0232
MANLAB	-0.177172	0.727948	-0.243386	0.8085
TP	0.547265	0.131054	4.175868	0.0001
SIZE	-0.043083	0.016631	-2.590580	0.0117
RPT_SIZE	-0.223866	0.073292	-3.054424	0.0032
MANLAB_SIZE	0.061170	0.028566	2.141348	0.0359
TP_SIZE	-0.009356	0.004414	-2.119544	0.0378

Source: Output Eviews 12.0

The *t-statistic value of the Related Party Transaction* (RPT) is 2.323915 while the t-table with the level a. = 5%, df(n-k) = (75-5) = 70 is obtained the t-table value of 1.666914. Thus the *t-statistic Related Party Transaction* is 2.323915 > t-table 1.666914 and the Prob. value is 0.0232 < 0.05. Therefore, it can be concluded that the *Related Party Transaction* (RPT) variable in this study has a positive effect on Tax Avoidance.

The *t-statistic* value of Profit Management (ML) is -0.243386 while t-table with a level of a. = 5%, df(n-k) = (75-5) = 70 obtained a t-table value of 1.666914. Thus the *t-statistic* of Profit Management is -0.243386 < t-table 1.666914 and the value of Prob. is 0.8085 > 0.05. Therefore, it can be concluded that the Profit Management (ML) variable in this study has no effect on Tax Avoidance.

The *t-statistic Transfer Pricing* (TP) value is 4.175868 while the t-table with the level a. = 5%, df(n-k) = (75-5) = 70 is obtained the t-table value of 1.666914. Thus the *t-statistic Transfer Pricing* is 4.175868 > t-table 1.666914 and the Prob. value is 0.0001 < 0.05. Therefore, it can be concluded that the *Transfer Pricing* (TP) variable in this study has a positive effect on Tax Avoidance.

The *t-statistic* value of Company Size (UP) is -2.590580 while t-table with a level = 5%, df(n-k) = (75-5) = 70 obtained a t-table value of 1.666914. Thus the *t-statistic* of Company Size is -2.590580 < t-table 1.666914 and the Prob. value is 0.0117 < 0.05. Therefore, it can be concluded that the Company Size (UP) variable in this study has a negative effect on Tax Avoidance.

4. Conclusion

Penelitian ini mengungkap bahwa related party transaction (RPT) dan transfer pricing berpengaruh signifikan terhadap penghindaran pajak pada perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2019–2023. Sebaliknya, manajemen laba tidak menunjukkan pengaruh langsung terhadap penghindaran pajak. Dalam peran moderasi, ukuran perusahaan terbukti signifikan dalam memperkuat hubungan antara manajemen laba dan penghindaran pajak. Namun, ukuran perusahaan tidak mampu memoderasi hubungan RPT dengan penghindaran pajak, dan meskipun secara statistik signifikan dalam

memoderasi transfer pricing, arah koefisiennya negatif, menunjukkan bahwa perusahaan besar justru cenderung mengurangi praktik penghindaran pajak melalui transfer pricing.

Temuan ini memiliki implikasi penting bagi otoritas perpajakan dan pemangku kepentingan. RPT dan transfer pricing tetap menjadi saluran utama dalam strategi penghindaran pajak, terutama di sektor manufaktur yang padat transaksi. Sementara itu, ukuran perusahaan berperan sebagai mekanisme disiplin pasar terhadap manajemen laba, di mana perusahaan besar lebih transparan dan rentan terhadap pengawasan eksternal, sehingga cenderung tidak menyalahgunakan laba untuk tujuan perpajakan. Hasil ini menegaskan pentingnya penguatan regulasi dan pengawasan terhadap transaksi antarpihak terkait serta penetapan harga transfer, khususnya di perusahaan menengah dan kecil yang kurang terpantau.

Penelitian ini memiliki beberapa keterbatasan. Pertama, sampel terbatas pada 15 perusahaan dalam satu subsektor industri, sehingga temuan mungkin tidak representatif untuk seluruh sektor manufaktur atau perusahaan non-manufaktur. Kedua, periode observasi hanya mencakup lima tahun (2019–2023), yang mungkin belum cukup untuk menangkap dinamika jangka panjang. Ketiga, penelitian ini tidak mengontrol faktor-faktor seperti kualitas audit, komposisi dewan direksi, atau tekanan dari otoritas pajak, yang berpotensi memengaruhi praktik penghindaran pajak.

Untuk penelitian lanjutan, disarankan memperluas cakupan sampel ke berbagai sektor industri dan periode waktu yang lebih panjang, serta memasukkan variabel tata kelola perusahaan atau intensitas audit sebagai kontrol tambahan. Bagi otoritas perpajakan, hasil ini menyarankan perlunya peningkatan kapasitas pengawasan terhadap related party transactions dan transfer pricing, termasuk penerapan standar pelaporan yang lebih ketat. Selain itu, insentif atau sanksi diferensial berdasarkan ukuran perusahaan dapat dipertimbangkan untuk mendorong kepatuhan pajak yang lebih adil dan efektif.

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