ABSTRAK

Nuraini, 2025 : Pengaruh Konservatisme Akuntansi, *Corporation Risk*, dan *Transfer Pricing* Terhadap *Tax Avoidance* Dengan Profitabilitas Sebagai Variabel Moderasi Pada Perusahaan Sektor Makanan dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Periode 2019-2024

Penelitian ini bertujuan untuk mengetahui pengaruh konservatisme akuntansi, *corporation risk*, dan *transfer pricing* terhadap *tax avoidance*, serta peran profitabilitas sebagai variabel moderasi pada perusahaan sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2019–2024. Sampel ditentukan dengan metode *purposive sampling*, sehingga diperoleh 14 perusahaan dari total 96 populasi. Data yang digunakan adalah data sekunder dari laporan keuangan tahunan. Analisis dilakukan dengan metode kuantitatif menggunakan SPSS versi 26, meliputi uji deskriptif, uji asumsi klasik (normalitas, multikolinearitas, heteroskedastisitas, dan autokorelasi), regresi linier berganda, uji t, uji F, uji koefisien determinasi, dan uji moderasi (MRA). Hasil penelitian menunjukkan bahwa secara parsial, konservatisme akuntansi dan *corporation risk* berpengaruh terhadap *tax avoidance*, sedangkan *transfer pricing* tidak berpengaruh. Profitabilitas mampu memoderasi pengaruh *corporation risk* terhadap *tax avoidance*, tetapi tidak mampu memoderasi pengaruh konservatisme akuntansi dan *transfer pricing*. Secara simultan, konservatisme akuntansi, *corporation risk*, dan *transfer pricing* berpengaruh terhadap *tax avoidance*. Nilai koefisien determinasi menunjukkan bahwa variabel independen dan moderasi mempengaruhi variabel dependen sebesar 57,8%, sisanya dipengaruhi oleh variabel lain di luar penelitian.

Kata kunci : Konservatisme Akuntansi, *Corporation Risk*, *Transfer Pricing*, Profitabilitas, *Tax Avoidance*

ABSTRACT

Nuraini, 2025 : *The Influence of Accounting Conservatism, Corporation Risk, and Transfer Pricing on Tax Avoidance with Profitability as a Moderating Variable in Food and Beverage Sector Companies Listed on the Indonesia Stock Exchange for the Period 2019-2024.*

This study aims to examine the effect of accounting conservatism, corporation risk, and transfer pricing on tax avoidance, as well as the role of profitability as a moderating variable in food and beverage companies listed on the Indonesia Stock Exchange for the period 2019–2024. The sample was selected using purposive sampling, resulting in 14 companies out of a total population of 96. The data used in this study are secondary data obtained from annual financial statements. The analysis was conducted using a quantitative method with SPSS version 26, including descriptive analysis, classical assumption tests (normality, multicollinearity, heteroscedasticity, and autocorrelation), multiple linear regression, t-test, F-test, coefficient of determination test, and moderation regression analysis (MRA). The results show that partially, accounting conservatism and corporation risk significantly affect tax avoidance, while transfer pricing has no significant effect. Profitability is able to moderate the effect of corporation risk on tax avoidance but does not moderate the effects of accounting conservatism and transfer pricing. Simultaneously, accounting conservatism, corporation risk, and transfer pricing significantly influence tax avoidance. The coefficient of determination indicates that the independent and moderating variables explain 57.8% of the variation in the dependent variable, while the remaining 42.2% is influenced by other factors outside the scope of this study.

Keywords : Accounting Conservatism, Corporation Risk, Transfer Pricing, Profitability, Tax Avoidance