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THE EFFECT OF TRANSFER PRICING , SALES GROWTH AND PROFITABILITY ON TAX AVOIDANCE WITH FIRM SIZE AS A MODERATING VARIABLE IN ENERGY SECTOR COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE

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Abstract

This study aims to analyze the effect of transfer pricing, sales growth and profitability on tax avoidance with the company size pandemic as a moderating variable in energy sector companies listed on the Indonesia Stock Exchange in 2021-2023. **This type** of research is quantitative which uses secondary data with testing tools in the form of EVIEWS 12, and the sample used was 38 energy sector companies with purposive sampling technique as the sample selection technique. **The results** of hypothesis testing show that Transfer pricing and sales growth have a positive and significant effect on tax avoidance. Profitability has a negative and significant effect on tax avoidance. Company size significantly moderates the effect of transfer pricing and sales growth on tax avoidance. Company size does not significantly moderate the effect of profitability on tax avoidance.

Keywords: ***Transfer Pricing , Sales Growth, and Profitability on Tax avoidance***

INTRODUCTION

Indonesia as a developing country, consistently carries out national development in order to achieve prosperity for all its people. Tax is the main source of state revenue, in addition to other sources of revenue. The goverment utilizes tax revenue to fund various national development programs, which aim to improve the welfare of the Indonesian people. Optimization of state revenue through taxes is expected to support the smooth implementation of national development, so that development goals can be achieved effectively and sustainably. The government has implemented various approaches to increase state revenue from the taxation sector. Changing the tax collection system from the official assessment system to the self-assessment system. According to Law of the Republic of Indonesia Number 36 of 2008, taxpayers are required to register, calculate, pay, and report the amount of tax owed themselves. The effectiveness of this system is highly dependent on taxpayer compliance with the requirements set. While the government is trying to increase tax revenue, companies are trying to minimize their tax obligations. Companies' efforts to reduce the tax burden often conflict with the government's goal of increasing tax revenue (Suripto, 2020). Taxes play a crucial role in accelerating the development process in Indonesia. As the main source of funding, tax contributions are very significant in supporting various national development programs and projects, as indicated by tax revenues in Indonesia reaching more than 75 percent in the last 3 years. The following presents data on the realization of state revenues (in billion rupiah) for the period 2021 to 2023, as reported by the Central Statistics Agency (BPS) of Indonesia.

Table 1.1 State Revenue Realization Data (In Billions of Rupiah) During the Period 2021 to 2023)

Source of Income – Finance	Realization of State Revenue (Billion Rupiah)		
	2021	2022	2023
I. Domestic Revenue	2.006.334,0	2.630.147,0	2.634.148,9

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1. Tax Revenue	1.547.841,1	2.034.552,5	2.118.348,0
a. Domestic Tax	1.474.145,7	1.943.654,9	2.045.450,0
(1) Income Tax	696.676,6	998.213,8	1.040.798,4
i. Oil and Gas	-	-	-
ii. Non-Oil and Gas	-	-	-
(2) Value Added Tax and Luxury Goods Sales Tax	551.900,5	687.609,5	742.264,5
(3) Land and Building Tax	18.924,8	23.264,7	25.462,7
(4) Land and Building Acquisition Fee	-	-	-
(5) Excise	195.517,8	226.880,8	227.210,0
(6) Other Taxes	11.126,0	7.686,1	9.714,4
b. International Trade Tax	73.695,4	90.897,6	72.898,0
(1) Import Duty	39.122,7	51.077,7	53.094,0
(2) Export Tax	34.572,7	39.819,9	19.804,0
2. Non-Tax Revenue	458.493,0	595.594,5	515.800,9
a. Natural Resource Revenue	149.489,4	268.770,8	223.312,1
b. Revenue from Separated State Assets	30.496,8	40.597,1	81.535,8
c. Other Non-Tax Revenue	152.504,0	196.324,3	131.493,6
d. Public Service Agency Revenue	126.002,8	89.902,3	79.459,4
II. Grants	5.013,0	5.696,1	3.100,0
Total	2.011.347,1	2.635.843,1	2.637.248,9

Source: Central Bureau of Statistics, 2024

Based on Table 1.1 shows the large amount of tax revenue, which is in accordance with data released by the Central Statistics Agency (BPS, 2023), regarding the realization of government revenue. BPS data shows that from 2021 to 2023 tax revenue is greater than non-tax revenue. This large tax revenue must be a concern for the government as the authorized party to optimize tax revenue because it has an important role in financing state operations. The tax revenue obtained can be used for state spending, improving health services, subsidy assistance to the community and infrastructure development. The tax ratio is an important measure used to assess the performance of a country's tax revenue by comparing it to Gross Domestic Product (GDP). This indicator provides valuable insight into the overall tax burden on the economy, helping policymakers and economists understand the extent to which taxes contribute to the economy of scale. The level of taxpayer compliance can be reflected in the size of this tax ratio, where the increase in tax revenue is in line with the increase in the tax ratio, indicating that effective tax policies can increase compliance and state revenue.

The tax ratio in Indonesia is still at a lower level compared to ASEAN member countries, the G-20, and the Organisation for Economic Co-operation and Development (OECD). In fact, according to OECD records, Indonesia's tax ratio is the third lowest in the Asia Pacific region. The OECD emphasizes that to optimize development and state revenue, a country must at least achieve a minimum tax ratio of 15% (OECD, 2023). Indonesia has aspirations to become a member of the Organisation for Economic Co-operation and Development (OECD). The low tax ratio is influenced by the rampant practice of tax avoidance and tax evasion. Tax avoidance is a strategy implemented by companies to minimize tax obligations by exploiting loopholes or ambiguities (grey areas) in tax regulations, without directly violating applicable regulations. One of the strategies commonly used by companies in conducting tax avoidance is through transfer pricing mechanisms. Initially, the application of transfer pricing aims to facilitate transactions between parent companies and subsidiaries operating abroad, while still based on applicable regulations (Al-Hamadeen et al., 2023). Another factor that influences tax avoidance practices is sales growth, which refers to an increase in sales volume from one period to the next. An increase in sales growth can generate greater profits for the company, which will then increase the tax liability that must be paid (Saragih et al., 2023). As one of the profitability ratios, ROA not only measures past profit performance but can also be used as a projection for future performance (Rahmawati & Nani, 2021). According to (Mahdiana & Amin, 2020), profitability reflects a company's financial performance in generating profits through asset management, which is expected to influence tax avoidance practices.

In this study, company size is used as a moderating variable with the aim of analyzing whether company size can strengthen or weaken the influence between transfer pricing, sales growth, and profitability on tax avoidance practices. In general, companies can be grouped into three main categories, namely large firms, medium firms, and small firms. This categorization is based on a number of indicators, such as total assets, stock market value, average sales level, and sales volume. Companies with larger total assets generally have more complex operations. This operational complexity can open up opportunities for companies to exploit loopholes in financial transactions, including in the implementation of tax avoidance practices, as well as seek more effective strategies to reduce tax liabilities that must be paid (Mahdiana & Amin, 2020). Company size was chosen as a moderating variable in this study because of its role in determining the structure and capacity of the company's resources to carry out tax planning

LITERATURE REVIEW

Agency Theory

Agency theory was put forward by Jensen & Meckling (1976), who defined an agency relationship as an agreement between the company owner (principal) and the manager (agent), where the owner appoints the manager to manage the company on their behalf. Taxation regulations in Indonesia regulate a self-assessment taxation system, namely the government authorizes Taxpayers to calculate, pay, and report their own taxes owed. This tax collection system can provide opportunities for Taxpayers as agents to make various efforts so that the taxes paid can be minimized. Agency theory is closely related to tax avoidance practices, because agency theory explains the relationship between the government and companies. Different interests make the principle (government) not want aggressive tax avoidance because it has the potential to disrupt state revenues from the tax sector if the company is too aggressive in carrying out tax avoidance practices. Meanwhile, management will do various ways in this case tax avoidance so that the company gets big profits, so that managers will get rewards for their achievements (Bardoscia et al., 2019). Companies do want a high rate of return, but investors also want every policy that is implemented not to be detrimental to the investment given, this is certainly contradictory when management carries out tax avoidance which can harm investors in the future (Fitria Puteri Sholikah et al., 2022).

Compliance Theory

In the context of managing today's business organizations, orientation is no longer limited to the relationship between managers (agents) and owners (principals), but has shifted along with the development of modern management thinking based on stakeholder theory (M. Nugraha, 2015). This theory can encourage individuals to comply more with applicable regulations. This is in line with the principle of presenting transparent, reliable, and comparable financial statements, as stipulated in the Statement of Financial Accounting Standards (PSAK) No. 1 (2020). According to Roth et al. (1999) in (PSAK No. 1, 2020). According to Roth et al. (1999) in (Aristo et al., 2023), tax compliance is defined as the implementation and reporting of all tax rights and obligations accurately and on time, in accordance with applicable regulations. This compliance is reflected in the actions of taxpayers to report Tax Returns (SPT) and calculate taxes owed correctly. The high level of taxpayer compliance in paying taxes will have a positive impact on increasing state revenue from the tax sector. Thus, taxpayer compliance not only benefits the state, but also society at large, for example through the development of better infrastructure as a result of achieving tax revenue targets.

Tax avoidance

According to Law No. 7 of 2021 Article 1 concerning Harmonization of Tax Regulations, tax is defined as a mandatory contribution to the state owed by individuals or entities that is mandatory based on the Law, without receiving direct reciprocity and is used for state needs for the greatest possible prosperity of the people. . More specifically, tax avoidance is an arrangement that aims to minimize the tax burden that arises, not as a form of tax violation, but as a strategy in terms of reducing, avoiding, or lightening the tax burden through methods permitted by tax regulations (Masrurroch et al., 2021). Tax avoidance is a biased phenomenon. On the one hand, this practice is considered detrimental to the government because it reduces tax revenues, but on the other hand, this practice is beneficial for companies because it can increase cash flow by exploiting loopholes in tax regulations to minimize tax liabilities. In this study, tax avoidance practices are proxied using the Effective Tax Ratio (ETR). Effective Tax Ratio

(ETR) is the percentage of the effective rate used to calculate the tax liability borne by taxpayers (Ayustina & Safi'i, 2023). Ideally, the ETR value should be close to the tax rate set by law (statutory tax rate) (Schaffer & Turley, 2000). In Indonesia, based on the Income Tax Law (PPh), the corporate income tax rate is set at 22%, which has been in effect since the 2020 tax year (Kemenkeu.go.id). The higher the ETR percentage that approaches the corporate income tax rate of 22%, the lower the level of tax avoidance carried out by the company. Conversely, the lower the ETR percentage, the higher the level of tax avoidance carried out by the company (Efrinal & Chandra, 2021).

$$ETR = \frac{\text{Tax Expense}}{\text{Profit Before Tax}}\ x\ 100\%$$

Transfer Pricing

Based on the Regulation of the Minister of Finance Number 22/PMK.03/2020, "Transfer Pricing is a price in a transaction that is influenced by a special relationship as regulated in the Law on Income Tax and the Law on Value Added Tax where the state of dependence or attachment of one party to another party is caused by ownership or capital participation; control; or family relationships by blood or marriage". Transfer pricing can be interpreted as a company policy in determining transfer prices for transactions of goods, services, intangible assets, or financial transactions carried out between entities within the company. The main objectives of the company in implementing transfer pricing include maximizing global revenue, strengthening the competitive position of subsidiaries or branches of the company, penetrating the market, evaluating the performance of branches of the company abroad, avoiding foreign exchange controls, managing the creditworthiness of affiliated entities, minimizing exposure to monetary risk, managing adequate branch cash flow, building good relations with local authorities, reducing tax and import duty burdens, and minimizing the risk of government takeover (Silva Stefano et al., 2022). Transfer pricing itself is a strategy that is often used by companies, especially multinational companies involved in cross-border transactions, as an effort to avoid taxes. This method is used to determine transaction prices that can be adjusted in such a way as to achieve the company's strategic goals (Naruli et al., 2022).

$$Transfer\ Pricing = \frac{Accounts\ receivable\ from\ related\ parties)}{\text{Total receivables}}\ x\ 100\%$$

Sales Growth

Sales growth is a variable that determines the level of a company, a company can predict the level of profit that will be obtained through sales growth. Sales growth can be understood as an increase that occurs from one period to the next, which is influenced by consumer purchasing activities (Oktamawati, 2017). However, on the other hand, an increase in sales followed by an increase in profits can result in a greater tax burden. This condition encourages companies to implement tax avoidance strategies in order to allocate resources to increase production assets (Kudil et al., 2022). Based on the ratio analysis, it can be concluded that the increase in sales volume is directly proportional to the increase in profits obtained by the company. The greater the level of sales growth, it is generally followed by a significant increase in profits. Thus, sales growth can also influence the company's decision to carry out tax avoidance practices as an effort to reduce the tax burden that must be borne (Saragih et al., 2023). These findings are consistent with research conducted by A. Y. Sari et al. (2021).

$$Sales\ Growth = \frac{\text{End of period sales} - \text{Beginning of period sales}}{\text{Beginning of period sales}}\ x\ 100\%$$

Profitability

Profitability is one of the crucial measures used to assess a company's performance in generating profits, which is calculated based on the level of sales, assets, and capital owned during a certain period (Rohmani & Amin, 2022). Mahdiana & Amin (2020), profitability reflects the Company's ability to optimize the management of its financial resources to achieve maximum profit levels, which are often measured through return on assets. ROA is a ratio that shows how effectively a company utilizes its assets to generate profits. A high ROA level can be a predictor that influences a company's tendency to implement tax avoidance strategies. Companies with high levels of profitability tend to have higher effective tax rates.
Brigham & Houston (2006), state that profitability is a consequence of a series of policies taken by the company in the decision-making process.

$$ROA = \frac{\text{Net profit after tax}}{\text{Total Asset}} \, x \; 100\%$$

Firm Size

Company size is one of the important factors in determining the value of a company. The entire asset base owned by a company is reflected in its size, where total assets have a relatively high value compared to other financial indicators. Therefore, the size of a company is often measured based on the total assets it owns (Hitijahubessy et al., 2022). According to Pembayun Khamisan & Dwi Astuti (2023), large companies generally have broader operational activities, so they tend to have a higher level of fixed asset ownership than small or medium companies. Inn general, companies can be grouped into three main categories, namely large firms, medium firms, and small firms.

This categorization is based on a number of indicators, such as total assets, stock market value, average sales level, and sales volume. Companies with larger total assets generally have more complex operations. This operational complexity can open up opportunities for companies to exploit loopholes in financial transactions, including in implementing tax avoidance practices, as well as seeking more effective strategies to reduce tax liabilities (Mahdiana & Amin, 2020). The larger the size of the company (firm size), the higher the potential profit that can be generated. This can encourage companies to engage in tax avoidance in order to minimize tax liabilities (Magdalena et al., 2022).

$$\text{F}irm\ Size = Ln\ (\text{Total Asset})$$

MATERIALS & METHODS

This research method is designed to find solutions to the problems faced through a scientific approach, namely by using quantitative research methods. The quantitative approach method aims to test the factors that influence tax avoidance practices. This study was conducted on companies engaged in the energy sector and listed on the Indonesia Stock Exchange (IDX) in the period 2021 to 2023. The data source used came from the company's financial reports published by the Indonesia Stock Exchange (IDX). The sampling technique used was purposive sampling, which is a sample selection method based on certain criteria. Data collection was carried out using secondary data methods, which involve analysis of information that is already available and published by relevant sources.

Statistical Analysis

Panel Data Regression Analysis

This analysis is a combination of time series data and cross-section data. Time series data is data consisting of one or more variables that will be observed in one observation unit within a certain period of time. And for cross-section data is observation data from several observation units at one point in time. Panel data analysis aims to identify differences in characteristics between each individual or entity in several time periods that are the objects of research. The approach applied in the panel data regression model includes three main methods, namely the common effect model, the random effect model, and the fixed effect model.

Moderated Regression Analysis (MRA) Analysis

This study uses panel data regression with Moderated Regression Analysis (MRA) to determine the relationship between transfer pricing, sales growth and profitability on tax avoidance with company size as a moderating variable. The interaction test, also known as moderated regression analysis (MRA) is an analysis method that maintains sample integrity and provides a basis for controlling the influence of moderator variables (Ghozali, 2018). The MRA test using panel data is also carried out after the most suitable model is selected between CEM, FEM, and REM. Thus, before interpreting the interaction relationship, the Chow test, Hausman test, and Lagrange Multiplier test will be carried out first. Moderated Regression Analysis (MRA) or interaction test is a special application of multiple linear regression that involves interaction elements in its regression equation (multiplication of two or more independent variables) (Rahadi & Farid, 2021).

RESULT
Table 2 Descriptive Test Results

	Y	X1	X2	X3	Z
Mean	0.159123	0.271649	0.579789	0.151351	21.88526
Median	0.225000	0.113000	0.207500	0.113500	20.97200
Maximum	0.987000	1.000000	13.89100	0.690000	29.15200
Minimum	-8.688000	0.000000	-0.978000	-0.018000	17.40200
Std. Dev.	0.990551	0.330173	1.661560	0.148300	3.094714
Skewness	-7.456997	1.120784	6.295490	1.418257	1.055328
Kurtosis	62.74167	2.811298	46.83065	4.811119	3.021639
Jarque-Bera	18009.60	24.03610	9878.378	53.79832	21.16286
Probability	0.000000	0.000006	0.000000	0.000000	0.000025
Sum	18.14000	30.96800	66.09600	17.25400	2494.920
Sum Sq. Dev.	110.8746	12.31862	311.9681	2.485208	1082.229
Observations	114	114	114	114	114

Source: Eviews software output results

Based on table, it is known that the number of data observations is 114 data using 5 (five) types of research instruments. X1 is used as a proxy for transfer pricing, X2 is used as a proxy for sales growth, X3 is used as a proxy for profitability, Z is used as a proxy for company size, and Y is proxied as tax avoidance.

1. From the table above, it can be seen that the highest value of transfer pricing (X) is 1.000000 which indicates that there is a company that has 100% of the company's total receivables originating from related party receivables. Meanwhile, the average transfer pricing value is 0.271649. This shows that the average energy sector company in the 2021-2023 period has 27.16% of the company's total receivables coming from related party receivables. It is also known that the standard deviation value of transfer pricing is 0.330173, which is greater than the average value of transfer pricing. This shows that the distribution of transfer pricing research data is diverse.
2. It is known that the highest value of sales growth (X2) is 13.89160 which shows that there is a company that has sales growth increasing by 138,91% from the previous year. While the average value of sales growth is 0.579789. This shows that the average energy sector company in the 2021-2023 period has sales growth of 57.97%. It is also known that the standard deviation value of sales growth is 1.661560 which is greater than the average value of sales growth. This shows that the distribution of sales growth research data is diverse.
3. It is known that the highest value of profitability (X3) is 0.690000 which indicates that there is a company that has an increase in profitability of 69% from the previous year. While the average value of profitability is 0.151351. This shows that the average energy sector company in the 2021-2023 period has a profitability of 15.13%. It is also known that the standard deviation value of profitability is 0.148800 which is greater than the average value of profitability. This shows that the distribution of company size research data is not diverse.
4. It is known that the highest value of company size (Z) is 29.15200 which indicates that there is a company that has a company size that has increased by 29,15% from the previous year. While the average value of company size is 21.88526. This shows that the average energy sector company in the 2021-2023 period has a company size of 21.88%. It is also known that the standard deviation value of company size is 3.094714 which is smaller than the average value of company size. This shows that the distribution of company size

research data is not diverse and there is no significant gap between the maximum and minimum values of company size.

5. It is known that the highest value of tax avoidance is 0.987000 which indicates that there is a company that makes tax payments of 98.70% of the company's profits. While the average value of tax avoidance is 0.159123. This shows that the average energy sector company in the 2021-2023 period made a loss of tax burden payments of 15.91% of the company's profits. The lower the ETR value of a company, the higher the level of tax aggressiveness of the company. It is also known that the standard deviation value of tax avoidance is 0.990551, which is greater than the average value of tax avoidance. This shows that the distribution of tax avoidance research data is very diverse and there is a fairly large gap between the maximum and minimum values of tax avoidance.

Table 3. Results of Equation Regression

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.214665	0.040267	5.331066	0.0000
X1	1.048862	0.030768	34.08926	0.0000
X2	0.023163	0.016633	1.392590	0.0196
X3	-0.455707	0.186462	-2.443962	0.0161

R-squared	0.914626	Mean dependent var	0.159123
Adjusted R-squared	0.912298	S.D. dependent var	0.990551
S.E. of regression	0.293347	Akaike info criterion	0.419538
Sum squared resid	9.465786	Schwarz criterion	0.515545
Log likelihood	-19.91366	Hannan-Quinn criter.	0.458502
F-statistic	392.8172	Durbin-Watson stat	0.944173
Prob(F-statistic)	0.000000		

Source: Eviews software output results

Based on the regression results in table 3, the following regression equation model is obtained:
Y= 0.214665 + 1.048862 X1 + 0.023163 X2 – 0.455707 X3
Based on the equation above, it can be interpreted as follows.

1. The regression coefficient of variable X1 is 1.048862. This means that if X1 (transfer pricing) is increased by 1%, the value of Y (tax avoidance) will increase by 1.048862, then conversely if X1 is decreased by 1%, the value of Y (tax avoidance) will decrease by 1.048862.
2. The regression coefficient of variable X2 is 0.023163. This means that if X2 (sales growth) is increased by 1%, the value of Y (tax avoidance) will increase by 0.023163, then conversely if X2 is decreased by 1%, the value of Y (tax avoidance) will decrease by 0.023163.
3. The regression coefficient of variable X3 is 0.455707. This means that if X3 (profitability) is increased by 1%, the value of Y (tax avoidance) will decrease by 0.455707, then conversely if X3 is decreased by 1%, the value of Y (tax avoidance) will increase by 0.455707.

Based on the equation above, it can be interpreted as follows.

1. The t-statistic value of X1 is positive 34.08926, with a probability value of 0.0000 < 0.05. So it can be interpreted that transfer pricing (X1) has a positive and significant effect on tax avoidance (Y). Hypothesis 1 is accepted.
2. The t-statistic value of X2 is positive 1.392590, with a probability value of 0.0196 < 0.05. So it can be interpreted that sales growth (X2) has a positive and significant effect on tax avoidance (Y). Hypothesis 2 is accepted.

3. The t-statistic value of X3 is negative 2.443962, with a probability value of 0.0161 < 0.05. So it can be interpreted that profitability (X3) has a negative and significant effect on tax avoidance (Y). Hypothesis 3 is rejected.

Table 4. Results of Moderated Regression Analysis (MRA)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.202973	0.046376	4.376666	0.0000
X1Z	0.041502	0.001402	29.60536	0.0000
X2Z	0.001178	0.000532	2.214630	0.0288
X3Z	-0.019678	0.010188	-1.931370	0.0560

R-squared	0.891040	Mean dependent var	0.159123
Adjusted R-squared	0.888068	S.D. dependent var	0.990551
S.E. of regression	0.331401	Akaike info criterion	0.663483
Sum squared resid	12.08094	Schwarz criterion	0.759490
Log likelihood	-33.81854	Hannan-Quinn criter.	0.702447
F-statistic	299.8471	Durbin-Watson stat	1.263281
Prob(F-statistic)	0.000000		

Based on the regression results in table 4, the following regression equation model is obtained:

Y= 0.202973 + 0.041502 X1Z + 0.001178 X2Z - 0.019678 X3Z

Based on the equation above, it can be interpreted as follows.

1. The regression coefficient of variable X1Z is 0.041502. So it can be interpreted that increasing the value of variable Z by 1 can strengthen the influence of variable X1 on variable Y by 0.041502. And if variable Z decreases by 1, then the influence of X3 on Y will decrease by 0.041502.
2. The regression coefficient of variable X2Z is 0.001178. So it can be interpreted that increasing the value of variable Z by 1 can strengthen the influence of variable X2 on variable Y by 0.001178. And if the variable Z decreases by 1, then the influence of X2 on Y will decrease by 0.001178.
3. The regression coefficient of the variable X3Z is - 0.019678. So it can be interpreted that increasing the value of the variable Z by 1 can weaken the influence of the variable X3 on the variable Y by 0.019678. And if the variable Z decreases by 1, then the influence of X3 on Y will increase by 0.019678.

Based on the table above, it can be seen that

1. The t-statistic value of X1Z is positive 29.60536, with a probability value of 0.0000 < 0.05. So it can be interpreted that the company size variable (Z) significantly moderates (strengthens) the effect of transfer pricing (X1) on tax avoidance (Y). Hypothesis 4 is accepted.
2. The t-statistic value of X2Z is positive 2.214630, with a probability value of 0.0288 < 0.05. So it can be interpreted that the company size variable (Z) significantly moderates (strengthens) the effect of sales growth (X2) on tax avoidance (Y). Hypothesis 5 is accepted.

3. The t-statistic value of X3Z is negative 1.931370, with a probability value of 0.0560 > 0.05. So it can be interpreted that the company size variable (Z) does not significantly moderate (weakens) the effect of profitability (X1) on tax avoidance (Y). Hypothesis 6 is rejected.

DISCUSSION

The effect of transfer pricing on tax avoidance

Transfer pricing has a positive and significant effect on tax avoidance, so that H1 is accepted. Based on Agency Theory, agency conflicts caused by differences in interests between the principle (government) and agent (company), make companies make efforts to minimize the amount of profit by carrying out transfer pricing activities by making credit sales made to parties that have special relationships (related parties) so that in addition to being able to regulate the selling price of goods to related parties, interest costs on receivables paid by related parties can also be regulated to minimize the taxes paid. From the company's perspective as a Taxpayer, transfer pricing is a very profitable action because it can maximize the global profit of a group of companies, especially multinational companies that have many subsidiaries in many countries with different tax rates.Meanwhile, from the government's perspective, transfer pricing activities can result in a decrease in state revenue or loss of potential tax revenue and have implications for public/state spending policies in the State Budget (APBN). Arbitrary transfer pricing can result in erosion of the tax base and shifting of profits between related parties, and tax avoidance activities can be carried out through transfer pricing activities (Sebele-Mpofu et al., 2021)

The effect of sales growth on tax avoidance

Sales growth has a positive and significant effect on tax avoidance listed on the Indonesia Stock Exchange for the 2021-2023 period, so in this case H2 is accepted. This means that the higher the sales growth of a company, the higher the tendency of the company to avoid taxes. Based on agency theory, increasing sales growth certainly illustrates increasing profits. The principal assigns the agent to manage the profits obtained from the sales, so that the manager will maximize his profits in any way. The government as a fiscal authority expects companies to comply with tax obligations honestly and transparently, in order to support the achievement of tax revenue targets which are the main source of state financing. On the other hand, companies as economic entities have an interest in maximizing net profit and company value, one of which is through tax burden efficiency, including by carrying out legal tax avoidance but has the potential to reduce tax obligations that should be paid. On the other hand, increased sales will always be followed by increased profits, because high sales volumes can increase the operating costs required to produce goods or services. Thus, the company will attempt to carry out tax avoidance practices through significant sales growth.

The effect of profitability on tax avoidance

profitability has a negative and significant effect on tax avoidance, so in this case H3 is rejected. From the perspective of agency theory, the relationship between the government as the principal and the company as the agent in the context of taxation creates the potential for a conflict of interest. The government expects companies to fulfill their tax obligations in a compliant and transparent manner, while companies have an interest in minimizing the tax burden in order to increase after-tax profit. This condition can encourage companies to practice tax avoidance as a form of opportunistic behavior from the agent. However, the results of this study indicate that the profitability variable has a negative and significant effect on tax avoidance, with a significance value of 0.0161 (<0.05). This finding indicates that the higher the level of company profitability, the lower the tendency of the company to engage in tax avoidance.This is also in line with the theory of tax compliance, the government through the Directorate General of Taxes expects every taxpayer, in this case a business entity, to fulfill its tax obligations in accordance with applicable laws.

The effect of company size moderates transfer pricing on tax avoidance

The variable of company size significantly moderates (strengthens) the effect of transfer pricing on tax avoidance, thus hypothesis 4 is accepted. In this context, companies that are large in size (large firms) tend to have resource capabilities, cross-border financial systems, and higher complexity of organizational structures, which allow them to carry out transfer pricing practices strategically and systematically. Such transfer pricing practices can be utilized to shift profits (profit shifting) to jurisdictions with lower tax rates, thereby reducing domestic tax liabilities. Company size plays an important role in this dynamic. Large-scale companies usually have a multinational corporate structure, and therefore have greater opportunities to design transfer pricing strategies. In this case, company size can strengthen the effect of transfer pricing on tax avoidance, because the larger the company, the greater its capacity to explore cross-border tax schemes that are legally valid, but contrary to the actual economic substance.

The effect of company size moderates sales growth on tax avoidance

The variable of company size significantly moderates (strengthens) the effect of sales growth on tax avoidance. Theoretically, the relationship between sales growth and tax avoidance can be explained through agency theory, which states that there is a potential conflict of interest between the government as the principal and the company as the agent. The government expects all business entities to comply with their tax obligations, in accordance with the principle of self-assessment. Large-scale companies generally have more complex organizational structures, more formal financial reporting systems, and are under stricter public supervision and fiscal authorities. Therefore, large companies tend to have the ability and resources to develop more structured tax avoidance strategies through professional tax consultants and sophisticated tax information systems. If this system works well, both large and small companies will face similar levels of supervision and compliance, so that differences in size do not play a significant role in influencing the relationship between sales growth and tax avoidance.

The effect of company size moderating profitability on tax avoidance

The variable of company size does not significantly moderate (weakens) the effect of profitability on tax avoidance. Company with a high level of profitability should have better financial ability to meet tax obligations. However, the company also has a strong incentive to minimize the tax burden in order to maintain its financial performance in the eyes of shareholders. Therefore, in agency theory, a company that is more profitable can actually be more motivated to do tax avoidance if there is no adequate supervision and control from the government. Company size is often considered as a factor that can strengthen or weaken the relationship. Large companies usually have a more complex organizational structure, access to professional tax advisors, and are able to carry out more systematic tax planning. However, the results of this study indicate that company size does not significantly moderate the effect of profitability on tax avoidance. This may reflect that tax avoidance strategies do not solely depend on company size, but are more influenced by internal company policies, management ethics, and the effectiveness of tax supervision and enforcement from the tax authorities. Thus, the results of this study are in line with research conducted by Utomo & Fitria (2021) which shows that company size cannot moderate and influence the relationship between sales growth and tax avoidance.

CONCLUSION

Based on the results of the analysis and discussion, the following conclusions are obtained:

1. Transfer pricing has a positive and significant effect on tax avoidance in energy sector companies listed on the Indonesia Stock Exchange in 2021-2023.
2. Sales growth has a positive and significant effect on tax avoidance in energy sector companies listed on the Indonesia Stock Exchange in 2021-2023.
3. Profitability has a negative and significant effect on tax avoidance in energy sector companies listed on the Indonesia Stock Exchange in 2021-2023.
4. Company size significantly moderates (strengthens) the effect of transfer pricing on tax avoidance in energy sector companies listed on the Indonesia Stock Exchange in 2021-2023.
5. Company size significantly moderates (strengthens) the effect of sales growth on tax avoidance in energy sector companies listed on the Indonesia Stock Exchange in 2021-2023.
6. Company size does not significantly moderate (weakens) the effect of profitability on tax avoidance in energy sector companies listed on the Indonesia Stock Exchange in 2021-2023.

LIMINATIONS & RECOMMENDATION

This study has limitations in measuring whether the impact of transfer pricing, sales growth and profitability on tax avoidance with company size as a moderating variable is temporary or permanent due to the limited time period available in energy sector companies listed on the Indonesia Stock Exchange for the 2021-2023 period and the number of samples is only 38 companies with a total of 114 observation data. There are several suggestions that can expand the findings of this study, including:

1. For further researchers, to be able to expand to a longer period of time, expand the research object by involving other sectors, and apply in-depth analysis to tax avoidance strategies.

2. For company stakeholders, to prevent fraudulent practices in tax avoidance, stakeholders can request transparency on performance reports in order to better monitor and monitor managerial performance so as to minimize fraudulent practices. company stakeholders to prevent companies from doing things that violate the law for aggressive tax avoidance activities, stakeholders can request internal transparency in carrying out transfer pricing when the company is experiencing an increase in revenue.
3. For the government, the findings of this study suggest that the government upgrade the tax administration mechanism by increasing more focused tax law enforcement measures to limit corporate tax avoidance, especially regarding transfer pricing transactions that do not meet the principles of fairness and business customs. This is because financial accounting standards in Indonesia have different regulations regarding matters relating to affiliated or special relationships (related parties). So that differences in disclosure between companies regarding transfer pricing will cause transfer pricing assessments to be biased.

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