

ABSTRACT

This study aims to analyze and empirically test the effect of Related Party Transactions and Thin Capitalization on Tax Avoidance in Coal Sub-Sector Energy Companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022. The factors tested in this study are Related Party Transactions, Thin Capitalization.

The method used in this research is descriptive method and associative method. This study uses secondary data obtained from the IDX website. The sample used in this research is a Coal Sub Sector Energy Company listed on the Indonesia Stock Exchange (IDX), based on a purposive sampling method. Testing the research hypothesis using statistical t test (partial), simple regression analysis, correlation analysis and the coefficient of determination.

Based on the partial results of the study, it shows that Related Party Transactions have a positive effect on Tax Avoidance, Thin Capitalization has an effect on Tax Avoidance.

Keywords : Related Party Transactions, Thin Capitalization, Tax Avoidance.

