***ABSTRACT***

*This research was conducted in order to test the effect of transfer pricing practices, capital intensity, and leverage against tax avoidance actions with institutional ownership and managerial ownership as a moderating variable. This study was performed on companies listed in Indonesia Stock Exchange (BEI) in the period 2015-2018. The sampling technique in this study using purposive sampling method and obtained 26 manufacturing companies that serve as the research sample.*

*The results showed that together (simultaneously) the variable transfer pricing, capital intensity, and the leverage effect on tax avoidance. In partial transfer pricing and capital intensity has no significant positive effect on tax avoidance, while leverage has a significant positive effect on tax avoidance. Institutional ownership can moderate the effect of leverage against tax avoidance, but can not moderate the effect of transfer pricing and capital intensity against tax avoidance. Managerial ownership can not moderate the effect of transfer pricing practices, capital intensity, and leverage against tax avoidance.*

*Keywords: transfer pricing, capital intensity, leverage, institutional ownership, managerial ownership, and tax avoidance.*

**ABSTRAK**

Penelitian ini dilakukan dengan tujuan untuk menguji pengaruh praktik *transfer pricing*, *capital intensity*, dan *leverage* terhadap tindakan *tax avoidance* dengan kepemilikan institusional dan kepemilikan manajerial sebagai variabel moderasi. Penelitian ini dilakukan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2015-2018. Teknik pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling* dan diperoleh 26 perusahaan manufaktur yang dijadikan sebagai sampel penelitian.

Hasil penelitian menunjukkan bahwa secara bersama-sama (simultan) variabel *transfer pricing, capital intensity,* dan *leverage* berpengaruh terhadap *tax avoidance*. Secara parsial variabel *transfer pricing* dan *capital intensity* tidak memiliki pengaruh positif signifikan terhadap *tax avoidance,* sedangkan *leverage* memiliki pengaruh positif signifikan terhadap *tax avoidance*. Kepemilikan institusional dapat memoderasi pengaruh *leverage* terhadap *tax avoidance*, namun tidak dapat memoderasi pengaruh *transfer pricing* dan *capital intensity* terhadap *tax avoidance*. Kepemilikan manajerial tidak dapat memoderasi pengaruh praktik *transfer pricing, capital intensity,* dan *leverage* terhadap *tax avoidance*.

Kata Kunci : *Transfer Pricing, Capital Intensity, Leverage, Tax Avoidance,*

Kepemilikan Institusional*, dan* Kepemilikan Manajerial*.*