

ABSTRAK

Penelitian ini dilakukan untuk menganalisis Pengaruh Intensitas Aset Tetap, Karakter Eksekutif, Koneksi Politik dan Komite Audit Terhadap Tax Avoidance dengan Ukuran Perusahaan Sebagai Variabel Moderating. Populasi yang dipakai pada penelitian ini adalah perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia pada tahun 2018-2021 yaitu terdapat 69 perusahaan. *Purposive sampling* digunakan sebagai teknik pengambilan sampel, terdapat 18 perusahaan yang memenuhi sehingga diperoleh data sampel sebanyak 72 data dalam periode 2018-2021 yang digunakan dalam penelitian. Analisis data menggunakan *Moderated Regression Analysis (MRA analysis)* dengan SPSS 26. Hasil penelitian menunjukkan bahwa Intensitas Aset Tetap, Karakter Eksekutif, Koneksi Politik dan Komite Audit, berpengaruh signifikan secara simultan terhadap Tax Avoidance. Komite Audit berpengaruh signifikan terhadap *tax avoidance* sedangkan Intensitas Aset Tetap, Karakter Eksekutif dan Koneksi Politik tidak berpengaruh signifikan terhadap Tax Avoidance. Komite Audit yang dimoderasi oleh ukuran perusahaan berpengaruh signifikan terhadap *tax avoidance* sedangkan Intensitas Aset Tetap, Karakter eksekutif dan Koneksi Politik yang dimoderasi oleh ukuran perusahaan tidak berpengaruh signifikan terhadap *tax avoidance*.

Kata Kunci: Intensitas Aset Tetap, Karakter Eksekutif, Koneksi Politik, Komite Audit, Tax Avoidance dan Ukuran Perusahaan

ABSTRACT

This study was conducted to analyze the effect of fixed asset intensity, executive character, political connections and audit committees on tax avoidance with firm size as a moderating variable. The population used in this study are energy sector companies listed on the Indonesia Stock Exchange in 2018-2021, namely there are 69 companies. Purposive sampling was used as a sampling technique, there were 18 companies that complied so that 72 sample data were obtained in the 2018-2021 period which were used in the study. Data analysis used Moderated Regression Analysis (MRA analysis) with SPSS 26. The results showed that Fixed Asset Intensity, Executive Character, Political Connections and Audit Committees had a significant effect simultaneously on Tax Avoidance. The Audit Committee has a significant effect on tax avoidance while the Intensity of Fixed Assets, Executive Character and Political Connections have no significant effect on Tax Avoidance. Audit Committee which is moderated by company size has a significant effect on tax avoidance while Fixed Asset Intensity, Executive Character and Political Connections which are moderated by company size have no significant effect on tax avoidance

Keywords: Fixed Asset Intensity, Executive Character, Political Connection, Audit Committee, Tax Avoidance and Firm Size.