

Pengaruh Ukuran Perusahaan, Leverage, Sales growth, dan Financial distress terhadap Tax avoidance yang Dimoderasi oleh Komisaris Independen pada Perusahaan Sektor Properti dan Real Estate yang Tercatat di BEI Periode 2019-2022 = The Influence of Company Size, Leverage, Sales growth, and Financial distress on Tax avoidance Moderated by Independent Commissioners in Property and Real Estate Sector Companies Listed on IDX in 2019-2022

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan, leverage, sales growth, dan financial distress terhadap tax avoidance yang dimoderasi oleh komisaris independen pada perusahaan sektor properti dan real estate yang tercatat di BEI periode 2019-2022. Variabel independen di penelitian ini adalah ukuran perusahaan, leverage, sales growth, dan financial distress. Variabel terikat dalam penelitian ini adalah tax avoidance. Variabel moderasi dalam penelitian ini adalah komisaris independen. Populasi studi ini meliputi perusahaan yang tercatat di BEI tahun 2019-2022. Teknik analisis yang digunakan menggunakan analisis regresi data panel dengan software eviews v.10 serta microsoft excel. Hasil penelitian ini menunjukkan bahwa ukuran perusahaan tidak berpengaruh signifikan terhadap tax avoidance, leverage berpengaruh positif dan signifikan terhadap tax avoidance, sales growth tidak berpengaruh signifikan terhadap tax avoidance, financial distress berpengaruh negatif dan signifikan terhadap tax avoidance. komisaris independen berpengaruh positif dan signifikan terhadap tax avoidance, komisaris independen mampu memoderasi ukuran perusahaan terhadap tax avoidance, komisaris independen mampu memoderasi leverage terhadap tax avoidance. komisaris independen tidak dapat memoderasi sales growth terhadap tax avoidance. komisaris independen tidak dapat memoderasi financial distress terhadap tax avoidance di perusahaan sub sektor properti dan real estate yang tercatat di BEI Periode 2019-2022.

.....This research aims to determine the influence of company size, leverage, sales growth, and financial distress on tax avoidance moderated by independent commissioners in property and real estate sector companies listed on the IDX for the 2019-2022 period. The independent variables in this research are company size, leverage, sales growth, and financial distress. The dependent variable in this research is tax avoidance. The moderating variable in this research is independent commissioner. This population study includes companies listed on the IDX in 2019-2022. The analysis technique used is panel data regression analysis with eviews v.10 software and Microsoft Excel. The results of this research show that company size has no significant effect on tax avoidance, leverage has a positive and significant effect on tax avoidance, sales growth has no significant effect on tax avoidance, financial distress has a negative and significant effect on tax avoidance. independent commissioners have a positive and significant effect on tax avoidance, independent commissioners can moderate company size on tax avoidance, independent commissioners are

able to moderate leverage on tax avoidance. Independent commissioners cannot moderate sales growth against tax avoidance. Independent commissioners cannot moderate financial distress towards tax avoidance in property and real estate sub-sector companies listed on the IDX for the 2019-2022 period.