

ABSTRAK

Fitriyanti M Adnan Tanisang, 2024. Pengaruh *Corporate Governance*, *Leverage*, ROA Dan Intensitas Modal Terhadap *Tax avoidance* Dengan Transparansi Sebagai Variabel Moderasi. Ketua Komisi : Amin Dara, Anggota Komisi : Zulkifli Abu

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Governance*, *Leverage*, ROA, dan Intensitas Modal terhadap *Tax avoidance* dengan Transparansi sebagai variabel moderasi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) untuk periode 2018-2022. Penelitian ini bersifat kuantitatif dengan metode purposive sampling. Teknik analisis yang digunakan adalah regresi data panel, dan pengujian statistik dilakukan dengan bantuan software EVIEWS 13.

Hasil penelitian menunjukkan bahwa: (1) Corporate governance tidak memiliki pengaruh terhadap *Tax avoidance*, (2) *Leverage* tidak memiliki pengaruh terhadap *Tax avoidance*, (3) *Return on asset* (ROA) berpengaruh terhadap *Tax avoidance*, (4) Intensitas modal tidak berpengaruh terhadap *Tax avoidance*, (5) Transparansi mampu memoderasi hubungan antara *leverage* dan *Tax avoidance*, namun (6) Transparansi tidak dapat memoderasi hubungan antara corporate governance, *Return on asset*, dan intensitas modal terhadap *Tax avoidance* sebagai variabel dependen.

Kata kunci : *Tax avoidance*, *Corporate Governance*, *Leverage*, ROA, Intensitas Modal

ABSTRACT

Fitriyanti M Adnan Tanisang, 2024. *The Influence of Corporate Governance, Leverage, ROA and Capital Intensity on Tax avoidance with Transparency as a Moderating Variable.* Chairman of the Commission: Amin Dara, Member of the Commission: Zulkifli Abu

This study aims to analyze the effect of Corporate Governance, Leverage, ROA, and Capital Intensity on Tax avoidance with Transparency as a moderating variable in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2018-2022. This research is quantitative with purposive sampling method. The analysis technique used is panel data regression, and statistical testing is carried out with the help of EVIEWS 13 software.

The results showed that: (1) Corporate Governance has no effect on Tax avoidance, (2) Leverage has no effect on Tax avoidance, (3) Return on assets (ROA) affects Tax avoidance, (4) Capital intensity has no effect on Tax avoidance, (5) Transparency is able to moderate the relationship between leverage and Tax avoidance, but (6) Transparency cannot moderate the relationship between corporate governance, Return on assets, and capital intensity on Tax avoidance as the dependent variable.

Keywords: *Tax avoidance, Corporate Governance, Leverage, ROA and Intensity of Modal.*