ABSTRAK

M. Ichfan Dj. Yunus, 2024. Pengaruh Financial Distress, Politicall Connection, Foreign Activity, dan Audit Committee terhadap Tax Avoidance (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia). Ketua Komisi : Dwi Yana Amalia S.F, S.E.,M.Si, Anggota Komisi : Asrudin Hormati, SE, MSA, Ak.

Tujuan penelitian ini adalah untuk menganalisis pengaruh Financial Distress, Politicall Connection, Foreign Activity, dan Audit Committee terhadap Tax Avoidance. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2018- 2022. Sampel dalam penelitian ini sebanyak 35 yang diambil menggunakan teknik purposive sampling. Alat uji yang digunakan adalah analisis regresi data panel dengan menggunakan Eviews 12 sebagai alat uji statistik.

Hasil penelitian ini menunjukkan bahwa: Financial Distress berpengaruh negatif terhadap tax avoidance, Politicall Connection berpengaruh positif terhadap tax avoidance, Foreign Activity tidak berpengaruh terhadap tax avoidance, Audit Committee tidak berpengaruh terhadap tax avoidance,

Kata Kunci: Penghindaran Pajak, Kesulitan Keuangan, Koneksi Politik, Aktivitas Penjualan, dan Komite Audit

ABSTRACT

M. Ichfan Dj. Yunus, 2024*.* The Influence of Financial Distress, Political Connection, Foreign Activity, and Audit Committee on Tax Avoidance (Study of Manufacturing Companies Listed on the Indonesian Stock Exchange). Commission Chair : Dwi Yana Amalia S.F, S.E., M.Si, Commission Members : Asrudin Hormati, SE, MSA, Ak

The purpose of this research is to analyze the influence of Financial Distress, Political Connection, Foreign Activity, and Audit Committee on Tax Avoidance. The population in this study were all manufacturing companies listed on the Indonesia Stock Exchange in 2018 - 2022. The sample in this study was 35 taken using a purposive sampling technique. The type of data used in this research is quantitative data. The data source used in this research is secondary data, namely in the form of annual financial reports which can be obtained on the Indonesia Stock Exchange (BEI) website. The test tool used is panel data regression using Eviews 12 as a statistical test tool.

The results of this research show that: Financial Distress has a negative effect on tax avoidance, Political Connection has a positive effect on tax avoidance, Foreign Activity has no effect on tax avoidance, Audit Committee has no effect on tax avoidance,

Keywords:* *Tax Avoidance*, *Financial Distress*, *Politicall Connection, Foreign Activity,* and *Audit Committe