

PENGARUH KONEKSI POLITIK, *CAPITAL INTENSITY*, KOMITE AUDIT, DAN UKURAN PERUSAHAAN TERHADAP *TAX AVOIDANCE*

Saskia Dwi Fransiska

20622010034

ABSTRAK

Salah satu jenis penghindaran pajak adalah *tax avoidance*, merupakan upaya penghindaran pajak yang dilakukan oleh wajib pajak secara legal yang tidak melanggar hukum perpajakan dengan memanfaatkan celah dalam ketentuan perpajakan. Penelitian ini bertujuan guna menguji apakah terdapat pengaruh koneksi politik, *capital intensity*, komite audit, dan ukuran perusahaan terhadap penghindaran pajak. Penelitian ini menggunakan teori dasar yaitu teori keagenan dan teori kepatuhan. Objek penelitiannya yaitu perusahaan sektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia periode 2018 – 2022. Pengumpulan data dengan metode *purposive sampling*. Peneliti melakukan uji statistik deskriptif, uji asumsi klasik, uji hipotesis, dan analisis regresi linier berganda. Hasil penelitian secara parsial menyatakan bahwa koneksi politik tidak memiliki pengaruh signifikan terhadap *tax avoidance*, yang berarti perusahaan tetap menjaga nama baik dan kehadirannya demi menghasilkan keuntungan, sehingga terhindar dari perlakuan perpajakan yang agresif. *Capital intensity*, komite audit, dan ukuran perusahaan memiliki pengaruh signifikan terhadap *tax avoidance*. Sedangkan secara simultan, menunjukkan bahwa koneksi politik, *capital intensity*, komite audit, dan ukuran perusahaan berpengaruh signifikan secara simultan atau bersama-sama terhadap *tax avoidance*.

Kata kunci: *Capital Intensity*, Komite Audit, Koneksi Politik, *Tax Avoidance*, Ukuran Perusahaan

THE INFLUENCE OF POLITICAL CONNECTIONS, CAPITAL INTENSITY, AUDIT COMMITTEE, AND COMPANY SIZE ON TAX AVOIDANCE

Saskia Dwi Fransiska

20622010034

ABSTRACT

One type of tax avoidance is tax avoidance, which is a tax avoidance effort carried out by taxpayers legally that does not violate the law. Tax avoidance efforts carried out by taxpayers legally that do not violate tax laws by utilizing loopholes in tax provisions. taxation by utilizing loopholes in tax provisions. This research aims to test whether there is an effect of political connections, capital intensity, audit committee, and company size on tax avoidance. This research uses basic theories, namely agency theory and compliance theory. Object The object of research is property and real estate sector companies listed on the Indonesia Stock Exchange for the period 2018-2022. listed on the Indonesia Stock Exchange for the period 2018 - 2022. Data collection with purposive sampling method. Researchers conducted descriptive statistical tests, classical assumption test, hypothesis testing, and multiple linear regression analysis. Results The results of the study partially state that political connections do not have a significant significant influence on tax avoidance, which means that the company still maintains its good name and presence in order to generate profits, thus avoiding tax treatment. to generate profits, thus avoiding aggressive tax treatment. Aggressive tax treatment. Capital intensity, audit committee, and company size have a significant influence on tax avoidance. significant influence on tax avoidance. While simultaneously, shows that political connections, capital intensity, audit committee, and company size have a significant effect on tax avoidance. company size have a significant simultaneously or together on tax avoidance.

Keywords: Capital Intensity, Audit Committee, Political Connection, Tax Avoidance, Company Size