

ABSTRAK

Herlina Megawati Siregar (01017210012)

PENGARUH SALES GROWTH, DEFERRED TAX DAN CAPITAL INTENSITY TERHADAP TAX AVOIDANCE DENGAN KUALITAS AUDIT SEBAGAI PEMODERASI

(xiv + 74 halaman; 1 gambar; 21 tabel; 17 lampiran)

Penelitian ini bertujuan untuk menguji pengaruh *sales growth*, *deferred tax asset* dan *capital intensity* terhadap *tax avoidance*, serta menambahkan kualitas audit sebagai pemoderasi. Untuk pengujian *tax avoidance* sendiri penelitian ini menggunakan ETR. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data observasi sebanyak 530 sampel dari perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia yang telah diaudit dan dikumpulkan dari database komersial S&P Capital IQ selama periode 2018-2022. Menggunakan regresi linier berganda dengan bantuan program STATA 17. Teknik pengumpulan sampel ini menggunakan *purposive sampling method*. Penelitian ini menemukan bahwa *sales growth* tidak berpengaruh terhadap *tax avoidance*, *deferred tax asset* berpengaruh positif terhadap *tax avoidance*, dan *capital intensity* berpengaruh positif terhadap *tax avoidance*. Dalam penelitian ini juga ditemukan bahwa kualitas audit memperkuat pengaruh positif *sales growth* terhadap *tax avoidance*, serta kualitas audit memperkuat pengaruh negatif *capital intensity* dan *deferred tax asset* terhadap *tax avoidance* pada perusahaan sektor manufaktur di Indonesia.

Referensi: 54 (1976-2023)

Kata kunci: *sales growth*, *deferred tax asset*, *capital intensity*, *tax avoidance*, kualitas audit

ABSTRACT

Herlina Megawati Siregar (01017210012)

THE EFFECT OF SALES GROWTH, DEFERRED TAX AND CAPITAL INTENSITY ON TAX AVOIDANCE WITH AUDIT QUALITY AS MODERATOR

(xiv + 74 pages; 1 figure; 21 tables; 17 appendices)

This study aims to examine the effect of sales growth, deferred tax assets and capital intensity on tax avoidance, and add audit quality as a moderator, for testing tax avoidance itself this study uses ETR. This research is a quantitative study using 530 observational data samples from manufacturing sector companies listed on the Indonesia Stock Exchange that have been audited and collected from the S&P Capital IQ commercial database during the 2018-2022 period. Using multiple linear regression with the help of the STATA 17 program. This sample collection technique uses purposive sampling method. This study found that sales growth has no effect on tax avoidance, deferred tax assets have a positive effect on tax avoidance, and capital intensity has a positive effect on tax avoidance. This study also found that audit quality strengthens the positive effect of sales growth on tax avoidance, and audit quality strengthens the negative effect of capital intensity and deferred tax assets on tax avoidance in manufacturing sector companies in Indonesia.

Reference: 54 (1976-2023)

Keywords: *sales growth, deferred tax assets, capital intensity, tax avoidance, audit quality*