

## ABSTRAK

Pramesti Wahyu Widiastuti. 2024. Analisis Pengaruh *CEO Overconfidence* dan Konsentrasi Kepemilikan terhadap *Tax Avoidance* dengan *Capital Intensity* sebagai Pemoderasi. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si, Ak., C.A., CPA, Pembimbing (II) Richo Diana Aviyanti, SE., M.Ak.

Penelitian ini bertujuan untuk menganalisis pengaruh *CEO overconfidence* dan konsentrasi kepemilikan terhadap *tax avoidance* yang dimoderasi *capital intensity* pada perusahaan sektor *energy* dan *basic materials* yang terdaftar di Bursa Efek Indonesia periode 2019-2023. Populasi penelitian sebanyak 188 perusahaan dengan jumlah sampel sebanyak 61 perusahaan sektor *energy* dan *basic materials*. Metode penelitian menggunakan pendekatan kuantitatif dengan analisis statistik melalui program SPSS versi 26. Hasil penelitian ini adalah *CEO overconfidence* berpengaruh positif terhadap *tax avoidance*, dan konsentrasi kepemilikan berpengaruh positif terhadap *tax avoidance*. *Capital intensity* sebagai variabel moderasi tidak mampu memoderasi pengaruh *CEO overconfidence* dan konsentrasi kepemilikan terhadap *tax avoidance*.

**Kata Kunci:** *CEO overconfidence*, Konsentrasi kepemilikan, *Tax avoidance*

## **ABSTRACT**

*Pramesti Wahyu Widiastuti. 2024. The Analysis of the Influence of CEO Overconfidence and Ownership Concentration towards Tax Avoidance with Capital Intensity as a Moderator. Thesis. Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Advisor (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si, Ak., C.A., CPA, Advisor (II) Richo Diana Aviyanti, SE, M.Ak.*

*This study aimed to analyze the influence of CEO overconfidence and ownership concentration towards tax avoidance moderated by capital intensity in energy and basic materials sector companies listed on the Indonesia Stock Exchange for the period 2019-2023. The study population was 188 companies with a sample of 61 energy and basic materials sector companies. The research method used a quantitative approach with statistical analysis through the SPSS version 26 program. The results of this study are CEO overconfidence has a positive effect towards tax avoidance, and ownership concentration has a positive effect towards tax avoidance. Capital intensity as a moderating variable is unable to moderate the influence of CEO overconfidence and ownership concentration towards tax avoidance.*

**Keywords:** *CEO Overconfidence, Ownership Concentration, Capital Intensity, Tax Avoidance.*