

ABSTRACT

Bianka Lintang Aura Ganesa Berlian. 2024. The Effect of Profitability and Leverage towards Tax Avoidance with Political Connection as a Moderating Variable. Thesis. Accounting Study Program, Faculty of Economics and Business, PGRI MADIUN UNIVERSITY. Advisor (I) M. Agus Sudrajat, S.E., M.Si., CSRS, Advisor (II) Richo Diana Aviyanti, S.E., M.Ak.

The aim of this study was to determine the effect of profitability and leverage towards tax avoidance with political connection as a moderating variable. The population of this study was 271 manufacturing companies in Indonesia. The number of samples in this study was 90 companies determined by purposive sampling. The research method used was a quantitative approach with multiple linear regression analysis using the SPSS 26 program. The results of this study indicate that profitability has a positive effect towards tax avoidance, leverage has a negative effect towards tax avoidance, political connection can moderate the effect of profitability towards tax avoidance, political connection cannot moderate the effect of leverage towards tax avoidance.

Keywords: Profitability, Leverage, Political Connection, Tax Avoidance.

ABSTRAK

Bianka Lintang Aura Ganesa Berlian. 2024. Pengaruh Profitabilitas Dan *Leverage* Terhadap *Tax Avoidance* Dengan *Political Connection* Sebagai Variabel Moderasi. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi Dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) M. Agus Sudrajat, S.E., M.Si., CSRS, Pembimbing (II) Richo Diana Aviyanti, S.E., M.Ak.

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas dan *leverage* terhadap *tax avoidance* dengan *political connection* sebagai variabel moderasi. Populasi penelitian ini adalah perusahaan manufaktur di Indonesia yang berjumlah 271. Jumlah sampel dalam penelitian ini adalah 90 perusahaan yang ditentukan dengan *purposive sampling*. Metode penelitian yang digunakan yaitu pendekatan kuantitatif dengan analisis regresi linier berganda menggunakan bantuan program SPSS 26. Hasil penelitian ini menunjukkan bahwa profitabilitas berpengaruh positif terhadap *tax avoidance*, *leverage* berpengaruh negatif terhadap *tax avoidance*, *political connection* dapat memoderasi pengaruh profitabilitas terhadap *tax avoidance*, *political connection* tidak dapat memoderasi pengaruh *leverage* terhadap *tax avoidance*.

Kata Kunci: Profitabilitas, *leverage*, *political connection*, *tax avoidance*.