

## ABSTRAK

Muhammad Fajar Saputra. 2024. Kualitas Audit dan Karakter Eksekutif terhadap *Tax avoidance* dengan *Leverage* 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.

Tujuan penelitian untuk menganalisis pengaruh kualitas audit dan karakter eksekutif terhadap *Tax avoidance*, serta pengaruh kemampuan *Leverage* dalam memoderasi pengaruh kualitas audit dan karakter eksekutif terhadap *Tax avoidance*. Pemilihan sampel menggunakan metode *purposive sampling* dan objek observasi dari penelitian ini adalah sebanyak 271 data sampel perusahaan manufaktur yang terdaftar di BEI. Data diperoleh dari data sekunder *financial report* dan *annual report* perusahaan manufaktur mulai dari tahun 2019 sampai 2022. Metode penelitian yang digunakan yaitu pendekatan kuantitatif menggunakan analisis regresi linear berganda dengan menggunakan SPSS versi 26.

Hasil penelitian ini adalah kualitas audit tidak berpengaruh terhadap *Tax avoidance*, karakter eksekutif berpengaruh terhadap *Tax avoidance*, dan *Leverage* tidak dapat memoderasi pengaruh kualitas audit serta karakter eksekutif terhadap *Tax avoidance*.

**Kata Kunci:** Kualitas Audit, Karakter Eksekutif, *Leverage*, *Tax avoidance*

## **ABSTRACT**

The Audit Quality and Executive Character towards Tax Avoidance with Leverage as a Moderating Variable. The aim of this study was to analyze the effect of audit quality and executive character towards Tax Avoidance, as well as the effect of Leverage's ability to moderate the effect of audit quality and executive character towards Tax Avoidance. The sample selection used the purposive sampling method and the observation objects of this study were 271 sample data of manufacturing companies listed on the IDX. Data were obtained from secondary data of financial reports and annual reports of manufacturing companies from 2019 to 2022 period. The research method used was a quantitative approach using multiple linear regression analysis using SPSS version 26.

The results of this study are that audit quality has no effect towards Tax Avoidance, executive character has an effect towards Tax Avoidance, and leverage cannot moderate the effect of audit quality and executive character towards Tax Avoidance.

Keywords: Audit Quality, Executive Character, Leverage, Tax Avoidance.