

ABSTRAK

Sindi Intan Permatasari. 2024. Pengaruh Karakter Eksekutif, *Thin Capitalization* Dan Konservatisme Akuntansi Terhadap *Tax Avoidance* Dengan Koneksi Politik Sebagai Variabel Moderasi. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si, Ak., C.A. Pembimbing (II) Erma Wulan Sari, S.Pd, M.Ak.

Tujuan penelitian untuk menganalisis pengaruh karakter eksekutif, *thin capitalization* dan konservatisme akuntansi terhadap *tax avoidance*. Serta pengaruh tidak langsung variabel karakter eksekutif, *thin capitalization* dan konservatisme akuntansi melalui koneksi politik sebagai variabel moderasi. Pemilihan sampel menggunakan metode *purposive sampling* dan obyek dari penelitian ini adalah sebanyak 197 data sampel perusahaan energi yang terdaftar di BEI. Data diperoleh dari data sekunder *financial report* dan *annual report* perusahaan energi mulai dari tahun 2017 sampai 2022. Metode penelitian yang digunakan yaitu pendekatan kuantitatif dengan menggunakan analisis regresi linear berganda menggunakan bantuan program SPSS versi 26.

Hasil penelitian ini adalah karakter eksekutif dan *thin capitalization* berpengaruh terhadap *tax avoidance*, sedangkan konservatisme akuntansi tidak berpengaruh terhadap *tax avoidance*. Serta koneksi politik tidak mampu memoderasi pengaruh karakter eksekutif dan *thin capitalization* terhadap *tax avoidance*, sedangkan koneksi politik mampu memoderasi pengaruh konservatisme akuntansi terhadap *tax avoidance*.

Kata Kunci: Karakter Eksekutif, *Thin Capitalization*, Konservatisme Akuntansi, *Tax Avoidance*, Koneksi Politik.

ABSTRACT

Sindi Intan Permatasari. 2024. The Effect of Executive Character, Thin Capitalization and Accounting Conservatism towards Tax Avoidance with Political Connections as Moderating Variables. Thesis. Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun, Advisor Pembimbing (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si, Ak., C.A., Advisor (II) Erma Wulan Sari, S.Pd, M.Ak.

The aim of this study was to analyze the effect of executive character, thin capitalization and accounting conservatism towards tax avoidance. As well as the indirect effect of executive character variables, thin capitalization and accounting conservatism through political connections as moderating variables. The sample selection used the purposive sampling method and the object of this study was 197 sample data of energy companies listed on the IDX. Data were obtained from secondary data from financial reports and annual reports of energy companies from 2017 to 2022 period. The research method used was a quantitative approach using multiple linear regression analysis using the SPSS version 26 program.

The results of this study are that executive character and thin capitalization have an effect towards tax avoidance, while accounting conservatism has no effect towards tax avoidance. Political connections are unable to moderate the effect of executive character and thin capitalization towards tax avoidance, while political connections are able to moderate the effect of accounting conservatism towards tax avoidance.

Keywords: Executive Character, Thin Capitalization, Accounting Conservatism, Tax Avoidance, Political Connections.