

ABSTRACT

Adinda Natasya, 2024. The Effect of Good Corporate Governance, Financial Distress, Capital Intensity towards Tax Avoidance with Firm Size as a Moderating Variable (Case Study on Property and Real Estate Companies Listed on the IDX for the 2019-2023 Period). Thesis. Accounting Study Program, Faculty of Economics and Business, PGRI MADIUN UNIVERSITY. Advisor (I) M. Agus Sudrajat, S.E., M.Si., CSRS. Advisor (II) Dr. Maya Novitasari, S.E., M.Ak., CPFR.

This study aimed to analyze the effect of good corporate governance, financial distress, capital intensity towards tax avoidance with firm size as a moderating variable (case study on property and real estate companies listed on the IDX for the 2019-2023 period). The research method used was purposive sampling with 296 observation objects. The sample data were property and real estate companies. Data obtained from secondary financial and annual reports of property and real estate companies from 2019-2023 period. The research method used was a quantitative approach using multiple linear regression analysis using the SPSS version 20 program. The results of this study are institutional ownership does not affect tax avoidance, independent commissioners affect tax avoidance, financial distress does not affect tax avoidance, capital intensity does not affect tax avoidance and firm size cannot moderate the effect of institutional ownership, independent commissioners, financial distress, capital intensity on tax avoidance.

Keywords: Good Corporate Governance, Financial Distress, Capital Intensity, Firm Size, Tax Avoidance.

ABSTRAK

Adinda, Natasya. 2024. Pengaruh *Good Corporate Governance*, *Financial Distress*, *Capital Intensity* Terhadap *Tax Avoidance* Dengan *Firm Size* Sebagai Variabel Moderasi (Studi Kasus Pada Perusahaan Properti Dan *Real Estate* Yang Terdaftar Di Bei Periode 2019-2023). Skripsi. Program Studi Akuntansi, FEB, Universitas PGRI Madiun. Pembimbing (I) M. Agus Sudrajat, S.E., M.Si., CSRS., (II) Dr. MayaNovitasari, S.E., M.Ak., CPFR.

Penelitian ini bertujuan untuk menganalisis pengaruh *good corporate governance*, *financial distress*, *capital intensity* terhadap *tax avoidance* dengan *firm size* sebagai variabel moderasi (studi kasus pada perusahaan properti dan *real estate* yang terdaftar di BEI periode 2019-2023). Metode penelitian yang digunakan adalah *purposive sampling* dengan objek observasi sebanyak 296. Data sampel perusahaan properti dan *real estate*. Data diperoleh dari sekunder *financial report* dan *annual report* perusahaan properti dan *real estate* mulai dari tahun 2019-2023. Metode penelitian yang digunakan yaitu pendekatan kuantitatif dengan menggunakan analisis regresi linier berganda menggunakan bantuan program SPSS versi 20. Hasil penelitian ini adalah kepemilikan institusional tidak berpengaruh terhadap *tax avoidance*, komisaris independen berpengaruh terhadap *tax avoidance*, *financial distress* tidak berpengaruh terhadap *tax avoidance*, *capital intensity* tidak berpengaruh terhadap *tax avoidance* dan *firm size* tidak dapat memoderasi pengaruh kepemilikan institusional, komisaris independen, *financial distress*, *capital intensity* terhadap *tax avoidance*.

Kata Kunci: *Good Corporate Governance*, *Financial Distress*, *Capital Intensity*, *Firm Size*, *Tax Avoidance*