

ABSTRAK

Fran Siska Rahmadani 2025. Peran *Capital Intensity* Sebagai Variabel Moderasi Dalam Hubungan Antara *Accounting Conversatism* dan *Sales Growth* Terhadap *Tax Avoidance*. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, UNIVERSITAS PGRI MADIUN, Pembimbing (I) Dr. Maya Novitasari, S.E., M.Ak., CPFR (II) Moh. Ubaidillah, S.Pd., M.Si., CSRS

Tujuan penelitian untuk menganalisis peran *capital intensity* sebagai variabel moderasi dalam hubungan antara *accounting conversatism* dan *sales growth* terhadap *tax avoidance*. Pemilihan sampel menggunakan metode *purposive sampling* dan obyek penelitian ini sebanyak 205 data sampel perusahaan sektor properti dan *real estate* yang terdaftar di Bursa Efek Indonesia tahun 2020 sampai 2024. Data diperoleh dari data sekunder laporan keuangan tahunan. Penelitian ini menggunakan pendekatan kuantitatif, dimana angka diolah menggunakan bantuan program SPSS Versi 24.

Hasil penelitian ini adalah *accounting conversatism* dan *sales growth* berpengaruh positif dan signifikan terhadap *tax avoidance*. *Capital intensity* mampu memoderasi pengaruh *accounting conversatism* terhadap *tax avoidance*. *Capital intensity* tidak mampu memoderasi pengaruh *sales growth* terhadap *tax avoidance*.

Kata Kunci: *Capital Intensity, Accounting Conversatism, Sales Growth, Tax Avoidance*

ABSTRACT

Fran Siska Rahmadani 2025. *The Role Of Capital Intensity As A Moderating Variable In The Relationship Between Accounting Conversatism And Sales Growth On Tax Avoidance*. Skripsi. Program Studi Akuntansi, Faculty Of Economics and Business, UNIVERSITY PGRI MADIUN, Supervisor(I) Dr. Maya Novitasari, S.E., M.Ak., CPFR (II) Moh. Ubaidillah, S.Pd., M.Si., CSRS

The purpose of this study was to analyze the role of capital intensity as a moderating variable in the relationship between accounting conversatism and sales growth on tax avoidance. The sample selection used a purposive sampling method, and the research subjects were 205 property and real estate companies listed on the IDX from 2020 to 2024. Data were obtained from secondary data from annual financial reports. This study employed a quantitative approach, with the numbers processed using SPSS Version 24.

The result showed that accounting conversatism and sales growth had a positive and significant effect on tax avoidance. Capital intensity moderated the effect of accounting conversatism on tax avoidance. Capital intensity did not moderate the effect of accounting conversatism on tax avoidance.

Keywords: *Capital Intensity, Accounting Conversatism, Sales Growth, Tax Avoidance*