

## ABSTRAK

Yulia Eva Listiani. 2025. *Pengaruh Kompensasi Eksekutif, Kompetensi Eksekutif, dan Capital Intensity terhadap Tax Avoidance dengan ESG Performance 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., CPA., CRMP., (II) Richo Diana Aviyanti, S.E., M.Ak.

Penelitian ini bertujuan untuk menguji pengaruh kompensasi eksekutif, kompetensi eksekutif, dan capital intensity terhadap tax avoidance, serta peran ESG performance sebagai variabel moderasi. Penelitian dilakukan pada perusahaan sektor *consumer non-cyclical* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021–2024. Populasi penelitian adalah seluruh perusahaan sektor *consumer noncyclical* yang berjumlah 129 perusahaan. Sampel penelitian sebanyak 73 perusahaan yang dipilih dengan metode *purposive sampling*. Metode penelitian menggunakan pendekatan kuantitatif dengan analisis regresi linier berganda dan *Moderated Regression Analysis* (MRA) menggunakan bantuan SPSS. Hasil penelitian menunjukkan bahwa kompensasi eksekutif dan capital intensity berpengaruh positif signifikan terhadap tax avoidance, sedangkan kompetensi eksekutif tidak berpengaruh signifikan. ESG performance terbukti memoderasi hubungan capital intensity terhadap tax avoidance dengan memperlemah pengaruhnya, namun tidak memoderasi hubungan kompensasi eksekutif dan kompetensi eksekutif terhadap tax avoidance.

**Kata kunci:** Kompensasi Eksekutif, Kompetensi Eksekutif, *Capital Intensity*, *Tax Avoidance*, *ESG Performance*.

## ABSTRACT

Yulia Eva Listiani. 2025. The Influence of Executive Compensation, Executive Competence, and Capital Intensity on Tax Avoidance with ESG Performance as a Moderating Variable. Thesis. Accounting Study Program, Faculty of Economics and Business, PGRI University Madiun. Advisors: (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., C.A., CPA., CRMP., (II) Richo Diana Aviyanti, S.E., M.Ak.

This study aims to examine the influence of executive compensation, executive competence, and capital intensity on tax avoidance, as well as the role of ESG performance as a moderating variable. The research was conducted on *consumer non-cyclical* sector companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2024 period. The population consists of 129 *consumer noncyclical* sector companies, with a sample of 73 companies selected using purposive sampling. This research employed a quantitative approach using multiple linear regression analysis and Moderated Regression Analysis (MRA) with the assistance of SPSS. The results indicate that executive compensation and capital intensity have a significant positive effect on tax avoidance, while executive competence has no significant effect. ESG performance is proven to moderate the relationship between capital intensity and tax avoidance by weakening its effect, but does not moderate the relationship between executive compensation and executive competence on tax avoidance.

**Keywords:** Executive Compensation, Executive Competence, Capital Intensity, Tax Avoidance, ESG Performance.