

ABSTRAK

Amalia Mayestka Putri. 2025. *Pengaruh Gender Diversity, Firm Size dan Tunneling Incentive Terhadap Tax Avoidance dengan Political Connection sebagai Variabel Moderasi*. Skripsi. Program Studi Manajemen, Fakultas Ekonomi dan Bisnis Universitas PGRI Madiun. Pembimbing (I) Dr. Diyah Santi Hariyani, S.E., M.Si., Pembimbing (II) Wiwin Juliyanti, S.E., S.Pd., M. Ak

Penelitian ini bertujuan untuk menganalisis pengaruh *gender diversity, firm size, dan tunneling incentive* terhadap *tax avoidance* dengan *political connection* sebagai variabel moderasi studi kasus pada sektor infrastruktur yang terdaftar di BEI tahun 2019-2023. Penelitian ini menggunakan pendekatan kuantitatif. Pengumpulan data dalam penelitian ini menggunakan laporan keuangan perusahaan yang diperoleh dari situs resmi Bursa Efek Indonesia dan laman resmi perusahaan. Sampel dalam penelitian ini berjumlah 100 sampel. Metode pengambilan sampel yaitu menggunakan metode *purposive sampling*. Teknik analisis data pada penelitian ini menggunakan regresi linier berganda dan uji Moderated Regression Analysis (MRA) dengan bantuan program SPSS. Hasil penelitian menunjukkan bahwa *gender diversity, firm size dan tunneling incentive* berpengaruh negatif dan signifikan terhadap *tax avoidance*. *Political connection* tidak berpengaruh dalam memoderasi variabel *gender diversity* dan *firm size* terhadap *tax avoidance*. Sedangkan *political connection* berpengaruh dalam memoderasi variabel *tunneling incentive* terhadap *tax avoidance*.

Kata Kunci: *Gender diversity, Firm Size, Tunneling Incentive, Political Connetion, Tax Avoidance.*

ABSTRACT

Amalia Mayestka Putri. 2025. The Effect of Gender Diversity, Firm Size, and Tunneling Incentive on Tax Avoidance with Political Connection as a Moderating Variable. Management Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Advisor: Dr. Diyah Santi Hariyani, S.E., M.Si.; Co. Advisor: Wiwin Juliyanti, S.E., S.Pd., M.Ak.

This study aims to analyze the effect of gender diversity, firm size, and tunneling incentives towards tax avoidance, with political connections as a moderating variable. This study focused on the infrastructure sector listed on the Indonesia Stock Exchange (IDX) for the 2019-2023 period. This study used a quantitative approach. Data collection in this study used company financial reports obtained from the official website of the Indonesia Stock Exchange and the company's official website. The sample size for this study was 100. The sampling method used was purposive sampling. Data analysis used multiple linear regression and Moderated Regression Analysis (MRA) using SPSS. The results show that gender diversity, firm size, and tunneling incentives have a negative and significant effect towards tax avoidance. Political connections do not moderate the effects of gender diversity and firm size towards tax avoidance. Meanwhile, political connections moderate the effects of tunneling incentives towards tax avoidance.

Keywords: Gender diversity, Firm Size, Tunneling Incentive, Political Connection, Tax Avoidance