

ABSTRAK

MODERASI UKURAN PERUSAHAAN PADA PENGARUH PROFITABILITAS, *LEVERAGE* DAN *CAPITAL INTENSITY* TERHADAP PENGHINDARAN PAJAK PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2019-2022

Penelitian ini bertujuan untuk mengkaji pengaruh profitabilitas, *leverage*, dan *capital intensity* terhadap praktik penghindaran pajak (*tax avoidance*), serta mengevaluasi peran ukuran perusahaan sebagai variabel pemoderasi dalam hubungan tersebut. Subjek penelitian ini adalah perusahaan-perusahaan sektor pertambangan yang tercatat di Bursa Efek Indonesia (BEI) selama periode 2019 hingga 2022. Dari total populasi sebanyak 64 perusahaan, diperoleh sampel sebanyak 50 perusahaan melalui metode *purposive sampling*. Pendekatan kuantitatif digunakan dalam penelitian ini dengan metode analisis regresi linear berganda dan regresi moderasi (*Moderated Regression Analysis/MRA*) dan diolah menggunakan perangkat lunak *IBM SPSS Statistics 27*. Data yang digunakan bersumber dari laporan keuangan tahunan yang dipublikasikan secara resmi melalui situs www.idx.co.id. Hasil analisis menunjukkan bahwa *leverage* dan *capital intensity* berpengaruh terhadap penghindaran pajak, sementara profitabilitas tidak menunjukkan pengaruh terhadap penghindaran pajak. Selain itu, ukuran perusahaan terbukti memoderasi hubungan antara *leverage* terhadap penghindaran pajak, namun tidak memoderasi hubungan antara profitabilitas dan *capital intensity* terhadap penghindaran pajak.

Kata Kunci : Profitabilitas, *Leverage*, *Capital Intensity*, Ukuran Perusahaan Penghindaran Pajak (*Tax Avoidance*)

ABSTRACT

MODERATION OF FIRM SIZE ON THE EFFECT OF PROFITABILITY, LEVERAGE AND CAPITAL INTENSITY ON TAX AVOIDANCE IN MINING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD 2019–2022

This study aims to examine the effect of profitability, leverage, and capital intensity on tax avoidance practices, and to evaluate the role of firm size as a moderating variable in this relationship. The subjects of this study were mining sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2019 to 2022. From a total population of 64 companies, a sample of 50 companies was obtained through a purposive sampling method. A quantitative approach was used in this study with multiple linear regression analysis and moderated regression (MRA) and processed using IBM SPSS Statistics 27 software. The data used were sourced from annual financial reports officially published on the website www.idx.co.id. The results of the analysis indicate that leverage and capital intensity have an effect on tax avoidance, while profitability does not show an effect on tax avoidance. In addition, firm size is proven to moderate the relationship between leverage and tax avoidance, but does not moderate the relationship between profitability and capital intensity on tax avoidance..

Keywords: Profitability, Leverage, Capital Intensity, Firm Size, Tax Avoidance