THE EFFECT OF INSTITUTIONAL OWNERSHIP, EXECUTIVE RISK PREFERENCE, AND CAPITAL INTENSITY ON TAX AVOIDANCE WITH POLITICAL CONNECTION AS A VARIABLE MODERATING

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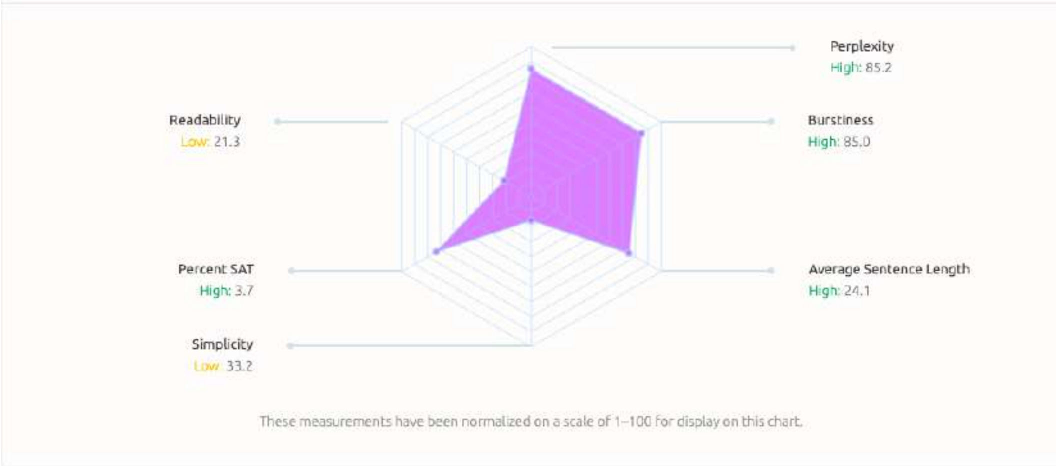
Perplexity
High: 85.2
Burstiness
High: 85.0
Average Sentence Length
High: 24.1
Readability
Low: 21.3
Percent SAT
High: 3.7
Simplicity
Low: 33.2
These measurements have been normalized on a scale of 1–100 for display on this chart.

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ABSTRACTS

The aim of this research is to determine the influence of Institutional Ownership, Executive Risk Preferences, and Capital Intensity on tax avoidance moderated by political connections in manufacturing sector companies. The population in this study were companies in the manufacturing sector listed on the Indonesia Stock Exchange for the period 2016 to 2022. The population was 7 years with 45 companies used as samples, so the total sample used was 315 samples. This quantitative research uses multiple regression analysis. The data analysis used in this research is E-views 12. The results of the study found that executive risk preferences and capital intensity have an effect on tax avoidance, while institutional ownership has no effect on tax avoidance. Political connections, which are a moderating variable, can only strengthen the influence of capital intensity on tax avoidance, whereas the variables of institutional ownership and executive risk preferences on tax avoidance cannot be moderated by political connections.

Keywords: Institutional ownership, executive risk preferences, capital intensity, political connections.

INTISARI

Tujuan dari penelitian ini adalah untuk megetahui pengaruh Kepemilikan Institusional, Preferensi Risiko Eksekutif dan Intensitas Modal terhadap penghindaran pajak dengan dimoderasikan oleh koneksi politik pada perusahaan sektor manufaktur. Populasi dalam penelitian ini adalah perusahaan di sektor manufaktur yang terdaftar di Bursa Efek Indonesia periode tahun 2016 sampai 2022. Populasi selama 7 tahun dengan sebanyak 45 perusahaan yang dijadikan sebagai sampel, sehingga total sampel yang digunakan sebanyak 315 sampel. Penelitian kuantitatif ini menggunakan analisis regresi berganda. Analisis data yang digunakan dalam penelitian ini adalah E-views 12. Hasil penelitian menemukan bahwa preferensi risiko eksekutif dan intensitas modal berpengaruh terhadap penghindaran sedangkan kepemilikan institusional tidak berpengaruh terhadap penghindaran pajak. Dan koneksi politik yang dimana menjadi variabel moderasi hanya dapat memperkuat pengaruh antara intensitas modal terhadap penghindaran pajak sedangkan untuk variabel kepemilikan institusional dan preferensi risiko eksekutif terhadap penghindaran pajak tidak dapat dimoderasikan oleh koneksi politik.

Kata Kunci : Kepemilikan institusional, preferensi risiko eksekutif, intensitas modal, koneksi politik.