

***THE INFLUENCE OF MANAGERIAL ABILITIES, MULTINATIONALITY,  
AND POLITICAL CONNECTIONS ON TAX AVOIDANCE***

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***ABSTRACT***

*This research was conducted with the intention to show and test the effect of managerial ability, multinationality, and political connections on tax avoidance with leverage and profitability as control variables. Tax avoidance in this study is proxied by the Abnormal Book Tax Difference (ABTD). This research is a quantitative research and uses manufacturing companies listed on the IDX for the 2018-2021 period as research objects. The sampling technique used purposive sampling with a total of 600 samples obtained from 150 manufacturing companies. Hypothesis testing in this study was carried out using STATA software version 16. Based on the results of the hypothesis testing that has been done, it means that 1) managerial ability has a positive effect on tax avoidance; 2) Multinationality has a positive effect on tax avoidance; 3) Political connection has no effect on tax avoidance.*

***Keywords :*** *Tax Avoidance; Managerial Ability; Multinationality; and Political Connections*

# **PENGARUH KEMAMPUAN MANAJERIAL, *MULTINATIONALITY*, DAN KONEKSI POLITIK TERHADAP *TAX AVOIDANCE***

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## **ABSTRAK**

Penelitian ini dilakukan dengan maksud guna menunjukkan serta menguji pengaruh kemampuan manajerial, *multinationality*, dan koneksi politik terhadap *tax avoidance* dengan *leverage* dan profitabilitas sebagai variabel kontrol. *Tax avoidance* pada penelitian ini diproksikan dengan *Abnormal Book Tax Difference* (ABTD). Penelitian ini merupakan penelitian kuantitatif dan menggunakan perusahaan manufaktur yang terdaftar di BEI periode 2018-2021 sebagai objek penelitian. Teknik sampel menggunakan purposive sampling dengan total sebanyak 600 sampel yang diperoleh dari 150 perusahaan manufaktur. Uji hipotesis pada penelitian ini dilakukan menggunakan software STATA versi 16. Berdasarkan hasil uji hipotesis yang telah dilakukan, disimpulkan bahwa 1) Kemampuan manajerial berpengaruh positif terhadap *tax avoidance*; 2) *Multinationality* berpengaruh positif terhadap *tax avoidance*; 3) Koneksi politik tidak berpengaruh terhadap *tax avoidance*.

**Kata Kunci:** *Tax Avoidance*, Kemampuan Manajerial, *Multinationality*, dan Koneksi Politik.