

THE ROLE OF COMPANY SIZE IN MODERATING CAPITAL INTENSITY AND MANAGERIAL ABILITY TO TAX AVOIDANCE

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ABSTRACT

This study aims to examine the influence of capital intensity and managerial ability on tax avoidance, by including company size as moderation variables and profitability and leverage as control variables. This research uses a quantitative approach and a random effect analysis model. Purposive sampling was used to select a sample that produced 252 data from 84 manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2023 period. The hypothesis test was carried out using multiple linear regression analyzed through STATA 14 software. The test results show that (1) capital intensity has no effect on tax avoidance, (2) managerial ability has an influence on tax avoidance, (3) company size does not strengthen the relationship between capital intensity and tax avoidance, and (4) company size does not strengthen the relationship between managerial ability and tax avoidance.

Keywords : Tax Avoidance, capital intensity, managerial ability, company size

PERAN UKURAN PERUSAHAAN DALAM MEMODERASI *CAPITAL INTENSITY* DAN *MANAGERIAL ABILITY* TERHADAP PENGHINDARAN PAJAK

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ABSTRAK

Penelitian ini menganalisis pengaruh *capital intensity* dan *managerial ability* terhadap penghindaran pajak, dengan memasukkan ukuran perusahaan selaku variabel moderasi serta profitabilitas dan leverage selaku variabel kontrol. Penelitian ini pada pendekatan kuantitatif dan model analisis *random effect*. *Purposive sampling* dipakai untuk memilih sampel yang menghasilkan 252 data dari 84 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021–2023. Uji hipotesis dilaksanakan memakai regresi linier berganda yang dianalisis melalui perangkat lunak STATA 14. Hasil pengujian memperlihatkan terkait (1) *capital intensity* tidak mempunyai pengaruh terhadap penghindaran pajak, (2) *managerial ability* mempunyai pengaruh terhadap penghindaran pajak, (3) ukuran perusahaan tidak memperkuat hubungan antara *capital intensity* dan penghindaran pajak, serta (4) ukuran perusahaan tidak memperkuat hubungan antara *managerial ability* dan penghindaran pajak.

Kata Kunci : Penghindaran Pajak, *Capital Intensity*, *Managerial Ability*, Ukuran Perusahaan