

## ABSTRACT

### *The Influence of Financial Distress and Capital Intensity on Tax Avoidance with Business Strategy as a Moderator*

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#### *Abstract*

*This study employs a quantitative approach to analyze the influence of financial distress and capital intensity on tax avoidance, as well as to evaluate the role of the prospector-type business strategy in moderating the relationship between these independent variables and tax avoidance. The research utilizes secondary data, with the population consisting of mining sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021-2023 period. A total of 99 observational data points from 62 sampled companies were obtained through purposive sampling based on predetermined criteria. The hypothesis testing was conducted using multiple linear regression analysis and moderated regression analysis (MRA) with STATA version 17 software at a 5% significance level. The analytical model employed in this study is the random effect model (REM). The findings of the research reveal several key results: financial distress has a positive effect on tax avoidance, capital intensity has no effect on tax avoidance, the prospector-type business strategy can moderate the effect of financial distress on tax avoidance, and the prospector-type business strategy cannot moderate the effect of capital intensity on tax avoidance.*

**Keywords:** *capital intensity, financial distress, prospector business strategy, mining, tax avoidance*

## ABSTRAK

### Pengaruh *Financial Distress* dan *Capital Intensity* terhadap *Tax Avoidance* dengan Strategi Bisnis sebagai Pemoderasi

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#### Abstrak

Penelitian ini menggunakan pendekatan kuantitatif untuk menganalisis pengaruh *financial distress* dan *capital intensity* terhadap *tax avoidance*, serta mengevaluasi peran strategi bisnis tipe *prospector* dalam memoderasi hubungan antara kedua variabel independen tersebut terhadap *tax avoidance*. Penelitian ini memanfaatkan data sekunder dengan populasi berupa perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2021-2023. Sebanyak 99 data observasi dari 62 perusahaan sampel diperoleh melalui metode *purposive sampling* berdasarkan kriteria yang telah ditetapkan. Uji hipotesis dilakukan dengan menggunakan analisis regresi linier berganda dan *moderated regression analysis* (MRA) menggunakan software STATA versi 17 dengan tingkat signfikasi sebesar 5%. Model analisis yang digunakan dalam penelitian ini adalah *random effect model* (REM). Hasil penelitian menunjukkan beberapa temuan, yaitu : *financial distress* memiliki pengaruh positif terhadap *tax avoidance*, *capital intensity* tidak berpengaruh terhadap *tax avoidance*, strategi bisnis tipe *prospector* mampu memoderasi pengaruh *financial distress* terhadap *tax avoidance*, dan strategi bisnis tipe *prospector* tidak mampu memoderasi pengaruh *capital intensity* terhadap *tax avoidance*.

**Kata Kunci:** *capital intensity*, *financial distress*, strategi bisnis *prospector*, pertambangan, *tax avoidance*