

**Moderasi Kualitas Audit pada Pengaruh *Corporate Governance*,
Karakteristik Perusahaan, dan *Foreign Direct Investment* terhadap
*Tax Avoidance***

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh dari *corporate governance*, karakteristik perusahaan, dan *foreign direct investment* terhadap *tax avoidance*. Penelitian ini juga menguji peran dari kualitas audit dalam memoderasi hubungan variabel independen terhadap variabel dependen. Sebanyak 31 perusahaan sektor Industri Keuangan Non-Bank (IKNB) yang terdaftar pada Bursa Efek Indonesia dari tahun 2016-2020 menjadi sampel dalam penelitian ini. Hasil penelitian menunjukkan bahwa insentif eksekutif sebagai proksi dari *corporate governance* memiliki pengaruh positif terhadap *tax avoidance*, *capital intensity* sebagai proksi dari karakteristik perusahaan dan *foreign direct investment* tidak memiliki pengaruh terhadap *tax avoidance*. Kualitas audit ditemukan dapat memoderasi hubungan *capital intensity* terhadap *tax avoidance*, namun tidak dapat memoderasi hubungan insentif eksekutif dan *foreign direct investment* terhadap *tax avoidance*.

Kata kunci: *Tax avoidance; Executive Incentives; Capital Intensity; Foreign Direct Investment, Audit Quality*

ABSTRACT

This study aims to examine the effect of corporate governance, company characteristics, and foreign direct investment on tax avoidance. This study also examines the role of audit quality in moderating the relationship of the independent variable to the dependent variable. A total of 31 companies in the Non- Bank Financial Industry were sampled in this study. The results show that executive incentives as a proxy of corporate governance have a positive effect on tax avoidance, while capital intensity as a proxy of company characteristics and foreign direct investment has no effect on tax avoidance. Audit quality was found to moderate the relationship between capital intensity and tax avoidance, but could not moderate the relationship between executive incentives and foreign direct incentives on tax avoidance.

Keywords: *Tax avoidance; Executive Incentives; Capital Intensity; Foreign Direct Investment; Audit Qualit*