

ABSTRACT

This study aims to provide empirical evidence that accounting conservatism and capital intensity affect tax avoidance, as well as the existence of an independent board of commissioners as a moderating variable to interact with the relationship between accounting conservatism and capital intensity on tax avoidance. This research is associative, sample selection is done by purposive sampling method. The data used are secondary data and annual reports, while the data analysis techniques used are descriptive statistical and multiple regression analysis (Moderated Regression Analysis) using SPSS version 25.

The results of this study indicate that accounting conservatism has a positive effect on tax avoidance, and capital intensity has a positive effect on tax avoidance. And the independent board of commissioners is able to moderate effect of accounting conservatism on tax avoidance, while the independent board of commissioners can't moderate effect of capital intensity on tax avoidance.

Keywords: Accounting Conservatism, Capital Intensity, Independent Board of Commissioners and Tax Avoidance



ABSTRAK

Penelitian ini bertujuan untuk memberikan bukti empiris bahwa konservatisme akuntansi, *capital intensity* berpengaruh terhadap *tax avoidance*, serta keberadaan komisaris independen sebagai variabel moderasi untuk menginteraksi hubungan antara konservatisme akuntansi dan *capital intensity* terhadap *tax avoidance*. Penelitian ini bersifat asosiatif, pemilihan sampel dilakukan dengan metode *purposive sampling*. Data yang digunakan berupa data sekunder dan laporan tahunan, sedangkan teknis analisis data yang digunakan adalah analisis statistik deskriptif dan analisis regresi berganda yaitu *Moderated Regression Analysis* dengan menggunakan SPSS versi 25.

Hasil dari penelitian ini menunjukkan bahwa konservatisme akuntansi berpengaruh positif terhadap *tax avoidance*, dan *capital intensity* berpengaruh positif terhadap *tax avoidance*. Dan komisaris independen mampu memoderasi pengaruh konservatisme akuntansi terhadap *tax avoidance*, sedangkan komisaris independen tidak dapat memoderasi pengaruh *capital intensity* terhadap *tax avoidance*.

Kata kunci: Konservatisme Akuntansi, *Capital Intensity*, Komisaris Independen, *Tax Avoidance*

