

Pengaruh *Thin Capitalization*, *Capital Intensity* dan *Sales Growth* Terhadap *Tax Avoidance* Dengan *Institutional Ownership* Sebagai Variabel Moderasi Pada Perusahaan Manufaktur Yang Terdaftar Sebagai Perusahaan Indeks Saham Syariah Indonesia

ABSTRAKSI

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Penelitian ini bertujuan untuk mengetahui pengaruh *thin capitalization*, *capital intensity* dan *sales growth* terhadap *tax avoidance* dengan *institutional ownership* sebagai variabel moderasi pada perusahaan manufaktur yang terdaftar sebagai perusahaan indeks saham syariah Indonesia pada tahun 2021-2022. Penelitian ini menggunakan metode deskriptif kuantitatif, dengan jumlah sampel sebanyak 52 perusahaan dengan data yang digunakan sebanyak 104 data yang diperoleh dari laporan keuangan tahunan perusahaan. Hasil penelitian ini menunjukkan bahwa *thin capitalization* berpengaruh terhadap *tax avoidance*, *capital intensity* berpengaruh terhadap *tax avoidance*, *sales growth* berpengaruh terhadap *tax avoidance*, *institutional ownership* mampu memoderasi pengaruh *thin capitalization* terhadap *tax avoidance*, *institutional ownership* mampu memoderasi pengaruh *capital intensity* terhadap *tax avoidance* dan *institutional ownership* tidak mampu memoderasi pengaruh *sales growth* terhadap *tax avoidance*.

Kata Kunci : *Thin Capitalization*, *Capital Intensity*, *Sales Growth*, *Institutional Ownership*, *Tax Avoidance*

The Influence of Thin Capitalization, Capital Intensity and Sales Growth on Tax Avoidance with Institutional Ownership as a Moderating Variable in Manufacturing Companies Registered as Indonesian Sharia Stock Index Companies

ABSTRACT

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This research aims to determine the effect of thin capitalization, capital intensity and sales growth on tax avoidance with institutional ownership as a moderating variable in manufacturing companies listed as Indonesian sharia stock index companies in 2021-2022. This research uses a quantitative descriptive method, with a total sample of 52 companies with 104 data used obtained from the company's annual financial reports. The results of this research show that thin capitalization has an effect on tax avoidance, capital intensity has an effect on tax avoidance, sales growth has an effect on tax avoidance, institutional ownership is able to moderate the effect of thin capitalization on tax avoidance, institutional ownership is able to moderate the effect of capital intensity on tax avoidance and institutional ownership unable to moderate the influence of sales growth on tax avoidance.

Keywords : Thin Capitalization, Capital Intensity, Sales Growth, Institutional Ownership, Tax Avoidance