

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh prudence accounting, financial distress, dan foreign operation terhadap tax avoidance. Selain itu, penelitian ini juga menguji leverage sebagai variabel moderasi dalam hubungan antara prudence accounting, financial distress, foreign operation dan tax avoidance. Metode yang digunakan dalam penelitian ini adalah kuantitatif deskriptif. Penelitian ini memanfaatkan data sekunder dari laporan keuangan tahunan perusahaan sektor keuangan yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2020 hingga tahun 2023. Berdasarkan purposive sampling, total sampel penelitian ini berjumlah 100 observasi. Teknik analisis yang digunakan adalah regresi linear berganda untuk data panel. Hasil penelitian ini menunjukkan bahwa prudence accounting dan financial distress berpengaruh positif terhadap tax avoidance, sedangkan foreign operation tidak berpengaruh terhadap tax avoidance, serta menunjukkan bahwa leverage melemahkan pengaruh positif prudence accounting dan financial distress terhadap tax avoidance.

Kata kunci : *prudence accounting, financial distress, foreign operation, leverage*

ABSTRACT

This study aims to examine the impact of prudence accounting, financial distress, and foreign operations on tax avoidance. Additionally, the study also investigates leverage as a moderating variable in the relationship between prudence accounting, financial distress, foreign operations, and tax avoidance. The research method used is descriptive quantitative. This study utilizes secondary data from the annual financial statements of financial sector companies listed on the Indonesia Stock Exchange (IDX) from 2020 to 2023. Based on purposive sampling, the total sample for this study consists of 100 observations. The analytical technique employed is multiple linear regression for panel data. The results of this study indicate that prudence accounting and financial distress have a positive impact on tax avoidance, while foreign operations do not have an effect on tax avoidance, and it also shows that leverage weakens the positive impact of prudence accounting and financial distress on tax avoidance.

Keywords : *prudence accounting, financial distress, foreign operation, leverage*