

ABSTRAK

FARKY ARYA ADRYAN LATIF. 2026. *Pengaruh Financial Distress dan Audit Quality pada Tax Avoidance dengan Firm Size sebagai Variabel Moderasi di Bursa Efek Indonesia*. Skripsi. Jurusan Akuntansi. Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Idrawahyuni dan Masrullah.

Penelitian ini bertujuan untuk menganalisis pengaruh *financial distress* dan *audit quality* terhadap *tax avoidance* serta menguji peran *firm size* sebagai variabel moderasi pada perusahaan sektor bahan dasar dan kimia yang terdaftar di Bursa Efek Indonesia. Data penelitian diperoleh melalui metode *purposive sampling* pada laporan keuangan perusahaan sektor bahan baku dan kimia tahun 2021–2024, dengan sampel diperoleh 37 perusahaan dengan total 148 observasi. Metode analisis yang digunakan adalah analisis regresi linear berganda dan analisis regresi moderasi (MRA) dengan menggunakan perangkat EViews versi 12. Hasil penelitian menunjukkan bahwa (1) *Financial distress* diperoleh nilai signifikansi $0,0001 < 0,05$ dan nilai t tabel 4.119 lebih besar dari t hitung 1.976 sehingga berpengaruh positif signifikan terhadap *tax avoidance*. (2) *Audit quality* memiliki nilai signifikansi $0,8853 > 0,05$ sehingga tidak memiliki pengaruh yang signifikan. (3) *Firm size* menunjukkan nilai signifikansi $0,0339 < 0,05$ dengan t tabel 2.142 lebih besar dari nilai t hitung 1.976 yang memiliki pengaruh positif signifikan. (4) Hasil interaksi *firm size* terhadap *financial distress* memiliki signifikansi $0,3082 > 0,05$ sehingga tidak memiliki pengaruh signifikan (5) Hasil interaksi *firm size* terhadap *audit quality* memiliki signifikansi $0,8839 > 0,05$, sehingga *firm size* tidak dapat memoderasi *financial distress* dan *audit quality* terhadap *tax avoidance* dan hanya memiliki pengaruh langsung terhadap *tax avoidance*.

Kata kunci: *Tax Avoidance, Financial Distress, Audit quality, Firm size*

ABSTRACT

FARKY ARYA ADRYAN LATIF. 2026. *The Influence of Financial Distress and Audit Quality on Tax Avoidance with Firm Size as a Moderating Variabel at the Indonesia Stock Exchange*. Thesis. Departement of Accounting. Faculty of Economics and Business, Universitas Muhammadiyah Makassar. Was supervised by: Idrawahyuni and Masrullah.

This study aimed to analyze the influence of financial distress and audit quality on tax avoidance and tested the role of firm size as a moderating variable in basic materials and chemical sector companies listed on the Indonesia Stock Exchange. Research data were obtained through a purposive sampling method from the financial statements of basic materials and chemical sector companies for the period 2021–2024, with a sample of 37 companies and a total of 148 observations. The analytical methods used were multiple linear regression analysis and moderated regression analysis (MRA) using EViews version 12. The results showed that (1) Financial distress obtained a significance value of $0.0001 < 0.05$ and a t-table value of 4.119 greater than the t-count of 1.976, thus had a significant positive effect on tax avoidance. (2) Audit quality had a significance value of 0.8853 > 0.05 , thus did not have a significant effect. (3) Firm size showed a significance value of $0.0339 < 0.05$ with a t-table of 2.142 greater than the t-count of 1.976, which had a significant positive effect. (4) The interaction result of firm size on financial distress had a significance of $0.3082 > 0.05$, thus did not have a significant effect. (5) The interaction result of firm size on audit quality had a significance of $0.8839 > 0.05$, so firm size was not able to moderate financial distress and audit quality on tax avoidance and only had a direct effect on tax avoidance.

Keywords: Tax Avoidance, Financial Distress, Audit quality, Firm Size