

ABSTRACT

The Effect Of Financial distress, Independent Commissioners, and Thin capitalization On Tax avoidance (Empirical Study of Mining Companies in the Basic Materials Sector Listed on the Indonesia Stock Exchange 2017-2021)

Indi Rahma Putri¹⁾ , Agustine Dwianika²⁾ , Farhan Ady Pratama²⁾

¹⁾ Student of Accounting Departement , Pembangunan Jaya University

²⁾ Lecturer of Accounting Departement, Pembangunan Jaya University

This study aims to examine the effect of financial distress, independent commissioners, and thin capitalization on tax avoidance. The sample used is the mining sector companies in the basic materials sector which are listed on the IDX in 2017-2021. The sampling method used purposive sampling. This study uses panel data regression analysis techniques with the help of Eviews. The results of this study show that financial distress has an effect on tax avoidance. Independent commissioners have an effect on tax avoidance, thin capitalization has an effect on tax avoidance. Simultaneously the effect of financial distress, independent commissioners, and thin capitalization on tax avoidance.

Keywords : Financial distress, Independent Commissioner, Thin capitalization, Tax avoidance

Libraries : 53

Publication Years : 2023