

ABSTRAK

Hadriyani, Ni Luh Intan (2023), Mediasi *Leverage* dalam Hubungan Risiko Bisnis Terhadap *Tax Avoidance* dan Nilai Perusahaan. Tesis, Magister Akuntansi, Pascasarjana, Universitas Pendidikan Ganesha.

Tesis ini sudah disetujui dan diperiksa oleh Pembimbing I: Prof. Dr. Gede Adi Yuniarta, S.E., Ak., M.Si. dan Pembimbing II: Dr. Desak Nyoman Sri Werastuti, S.E., M.Si., Ak.

Kata-kata kunci: *leverage*, risiko bisnis, *tax avoidance*, nilai perusahaan.

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh risiko bisnis dan *leverage* terhadap *tax avoidance*, pengaruh risiko bisnis terhadap *leverage*, pengaruh risiko bisnis terhadap *tax avoidance* melalui *leverage*, dan pengaruh *tax avoidance* terhadap nilai perusahaan. Populasi dalam penelitian ini adalah perusahaan pertambangan yang terdaftar pada Bursa Efek Indonesia dan dipublikasikan di website www.idx.com pada periode 2018 – 2022 sebanyak 62 perusahaan. Jumlah sampel ditentukan menggunakan *purposive sampling* sehingga diperoleh sampel penelitian sebanyak 33 perusahaan dan 5 tahun pengamatan sehingga jumlah sampel menjadi 165 perusahaan. Penelitian ini menggunakan analisis regresi linear dengan software STATA. Hasil penelitian ini menunjukkan bahwa risiko bisnis dan *leverage* berpengaruh positif terhadap *tax avoidance*, risiko bisnis berpengaruh positif terhadap *leverage*, *leverage* memediasi pengaruh risiko bisnis terhadap *tax avoidance*, dan *tax avoidance* berpengaruh negatif terhadap nilai perusahaan.



ABSTRACT

Hadriyani, Ni Luh Intan (2023), *MediationLeverage in Relationship to Business RiskTax Avoidance and Company Value*. Thesis, Master of Accounting, Postgraduate, Ganesha University of Education.

This thesis has been approved and examined by Supervisor I: Prof. Dr. Gede Adi Yuniarta, S.E., Ak., M.Si. and Supervisor II: Dr. Desak Nyoman Sri Werastuti, S.E., M.Si., Ak.

Keywords: leverage, business risks, tax avoidance, the value of the company.

This research aims to empirically prove the influence of business risk and leverage on tax avoidance, the influence of business risk on leverage, the influence of business risk on tax avoidance through leverage, and the influence of tax avoidance on company value. The population in this research are mining companies listed on the Indonesian Stock Exchange and published on the website www.idx.com in the 2018 - 2022 period, totaling 62 companies. The number of samples is determined using purposive sampling So the research sample was obtained as many as 33 companies and 5 years of observation, bringing the total sample to 165 companies. This research uses linear regression analysis with STATA software. The results of this research indicate that business risks and leverage positively influence tax avoidance, business risks positively influence leverage, leverage mediates the influence of business risk on tax avoidance, and tax avoidance has a negative effect on company value.

