ABSTRAK

Dwiyanti, Erina (2026), *Pengaruh Beban Pajak Tangguhan dan Tax Planning terhadap Tax Avoidance dengan Komisaris Independen sebagai Pemoderasi.* Tesis, Magister Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: beban pajak tangguhan, *tax planning*, komisaris independen, *tax avoidance*

Penelitian ini bertujuan untuk menganalisis pengaruh beban pajak tangguhan dan tax planning terhadap tax avoidance, serta menguji peran komisaris independen sebagai variabel moderasi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2020–2024. Penelitian menggunakan pendekatan kuantitatif dengan sampel sebanyak 67 perusahaan yang dipilih menggunakan teknik purposive sampling. Analisis data dilakukan menggunakan Moderated Regression Analysis (MRA) berbasis data panel dengan bantuan program STATA. Hasil penelitian menunjukkan bahwa beban pajak tangguhan tidak berpengaruh signifikan terhadap *Cash Effective Tax Rate* (*Cash ETR*) sebagai proksi *tax avoidance*. *Tax planning* berpengaruh positif dan signifikan terhadap *Cash ETR* yang mengindikasikan bahwa semakin tinggi *tax planning*, semakin tinggi nilai *Cash ETR* sehingga kecenderungan perusahaan melakukan *tax avoidance* semakin rendah. Komisaris independen tidak mampu memperlemah pengaruh beban pajak tangguhan terhadap *tax avoidance*. Selain itu, komisaris independen juga tidak mampu memperkuat pengaruh negatif *tax planning* terhadap *tax avoidance* sebagaimana dihipotesiskan, karena hasil empiris menunjukkan arah hubungan yang berlawanan. Hasil pengujian tambahan pada periode covid-19 dan *non*covid-19 menunjukkan bahwa pengaruh *tax planning* terhadap *Cash ETR* tetap konsisten pada kedua periode, sehingga perubahan kondisi ekonomi akibat pandemi tidak mengubah hubungan antarvariabel secara mendasar. Temuan ini memberikan implikasi bagi perusahaan untuk menerapkan *tax planning* yang berorientasi pada kepatuhan serta bagi otoritas perpajakan untuk terus memperkuat pengawasan terhadap praktik *aggressive tax planning* agar tetap berada dalam koridor ketentuan perpajakan. Selain itu, penelitian ini menunjukkan pentingnya peningkatan efektivitas fungsi komisaris independen dalam mengawasi kebijakan perpajakan perusahaan.

ABSTRACT

Dwiyanti, Erina (2026), *The Effect of Deferred Tax Expense and Tax Planning on Tax Avoidance with Independent Commissioners as a Moderating Variable.* Thesis, Master of Accounting, Graduate School, Ganesha University of Education.

This thesis has been approved and examined by Supervisor I: Dr. Made Aristia Prayudi, SA., M.Sc. Ak. and Supervisor II: Dr. Ni Kadek Sinarwati, S.E., M.Si.

Key words: deferred tax expense, tax planning, independent commissioners, tax avoidance

This study aims to analyze the effect of deferred tax expense and tax planning on tax avoidance, as well as to examine the moderating role of independent commissioners in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. This study employed a quantitative approach using a sample of 67 companies selected through purposive sampling. The data were analyzed using Moderated Regression Analysis (MRA) with panel data and processed using STATA software. The results indicate that deferred tax expense has no significant effect on the Cash Effective Tax Rate (Cash ETR) as a proxy for tax avoidance. Tax planning has a positive and significant effect on Cash ETR, indicating that higher levels of tax planning are associated with higher Cash ETR values, thereby reflecting a lower tendency for firms to engage in tax avoidance. Independent commissioners are unable to weaken the effect of deferred tax expense on tax avoidance. Furthermore, independent commissioners are also unable to strengthen the negative effect of tax planning on tax avoidance as hypothesized, since the empirical findings reveal the opposite direction of the relationship. Additional analyses comparing the covid-19 and post-covid-19 periods show that the effect of tax planning on Cash ETR remains consistent across both periods, suggesting that changes in macroeconomic conditions caused by the pandemic did not fundamentally alter the relationships among the variables. These findings imply that companies should implement tax planning strategies that emphasize tax compliance, while tax authorities should continue strengthening oversight of aggressive tax planning practices to ensure they remain within the framework of applicable tax regulations. In addition, this study highlights the importance of enhancing the effectiveness of independent commissioners in overseeing corporate tax policies.

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