

The Moderating Role of Multinational Firms on Corporate Executives and Tax Avoidance

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ABSTRACT

This study aims to to obtain empirical evidence about the relationship of corporate executives to tax avoidance with multinational firms as a moderating variable. The number of observations used was 198 firms obtained from reports of manufacturing industry listed on the Indonesia Stock Exchange. In this study, the object used consists of the variables collected namely political connections and military connections as independent variables, tax avoidance as the dependent variable, and multinational firms as moderation variables. The analysis used is this research using two kinds of analysis techniques. To solve the first equation using multiple linear regression and the second with moderation regression. The results of this study indicate that military connections and political connections have a negative effect on tax avoidance. In addition, the results of the study also showed that multinational firms were unable to moderate military connections and corporate political connections to tax avoidance.

Keywords: Military connections, political connections, tax avoidance, multinational firms

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