

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis secara empiris tentang pengaruh *business strategy*, *thin capitalization*, dan *political connection* terhadap *tax avoidance* pada perusahaan sektor *properties* dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode pengamatan tahun 2020-2024. Penelitian ini menggunakan pendekatan kuantitatif dengan sumber data sekunder yang diperoleh dari laporan tahunan resmi masing-masing perusahaan. Pengambilan sampel menggunakan metode *purposive sampling* berdasarkan kriteria tertentu, sehingga diperoleh total sampel sebanyak 228 data observasi. Teknik analisis data yang digunakan dalam menguji hipotesis adalah analisis regresi linear berganda dengan bantuan IBM SPSS *Statistics* 26. Hasil penelitian menunjukkan bahwa *variabel business strategy* berpengaruh negatif signifikan terhadap *tax avoidance*, sedangkan variabel *thin capitalization* dan *political connection* tidak berpengaruh signifikan terhadap *tax avoidance*.

Kata kunci: *Business Strategy, Thin Capitalization, Political Connection, Tax Avoidance*

ABSTRACT

This study aims to empirically test and analyze the effects of business strategy, thin capitalization, and political connections on tax avoidance among properties and real estate companies listed on the Indonesia Stock Exchange (IDX) during the observation period of 2020–2024. This study employs a quantitative approach using secondary data obtained from the official annual reports of each company. Sampling was conducted using purposive sampling based on specific criteria, resulting in a total sample of 228 observations. The data analysis technique used to test the hypotheses was multiple linear regression analysis using IBM SPSS Statistics 26. The results indicate that the business strategy variable has a significant negative effect on tax avoidance, while the thin capitalization and political connection variables do not have a significant effect on tax avoidance.

Keywords: *Business Strategy, Thin Capitalization, Political Connection, Tax Avoidance*