ABSTRACT

This research aims to examine the influence of green accounting and capital intensity on tax avoidance with corporate reputation as a moderating variable. The population of this research is manufacturing companies listed on Indonesia stock exchanges in 2020-2022. Variables used in this research are tax avoidance, green accounting, capital intensity and corporate reputation.

The total sample for this research is 186 year-companies. Sample based on purposive sampling method that follows certain criterias. Moderated Regression Analysis (MRA) is the analysis method used in this research.

The results of this research indicates that green accounting, capital intensity positively influence on tax avoidance. Meanwhile, corporate reputation cannot moderate the effect of green accounting and capital intensity on tax avoidance.

Keyword : tax avoidance, green accounting, capital intensity, corporate reputation, agency theory, and green accounting concept.