



# Jurnal Riset Akuntansi dan Keuangan

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ABSTRACT	INFO ARTIKEL
<p>This study aims to determine the effect of institutional ownership, human capital expense, research and development expense, advertising expense, capital structure on tax avoidance and moderated by company size. The population is technology companies listed on Indonesian Stock Market Exchange 2020-2023. Hypothesis testing in this study uses the panel data regression statistical test with the common effect model (CEM). The results of the analysis show that institutional ownership and capital structure have a significant effect on tax avoidance. While R&amp;D expense is not effected on tax avoidance. Company size is not moderated effect of human capital, R&amp;D expense, and advertising expense on tax avoidance.</p> <p>© 2024 Kantor Jurnal dan Publikasi UPI</p>	<p><b>Article History:</b> <i>Submitted/Received xx xxxx 2024</i> <i>First Revised xx xxxx 2024</i> <i>Accepted xx xxxx 2024</i> <i>First Available online xx xxxx 2024</i> <i>Publication Date xx xxxx 2024</i></p> <hr/> <p><b>Keyword:</b> <i>R&amp;D; Size; Institutional Ownership; and Tax Avoidance</i></p>

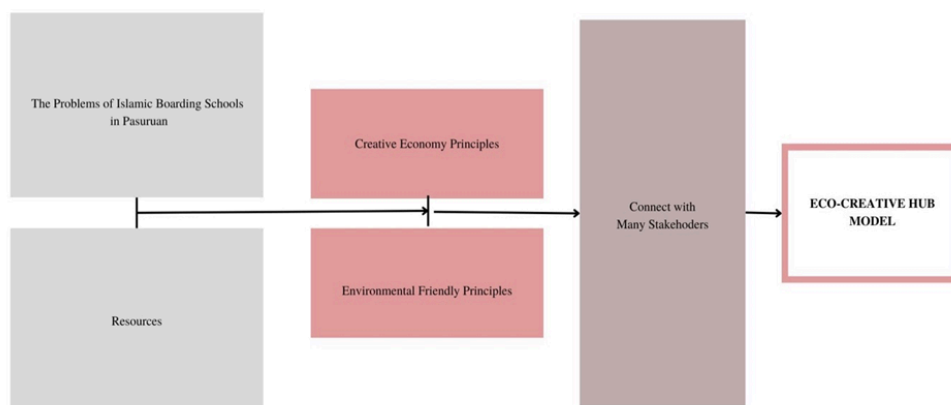
## 1. INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) play a crucial role in the structure of Indonesia's economy. According to Article 1 of Law of the Republic of Indonesia No. 20 of 2008, MSMEs are defined as businesses owned by individuals or individual business entities that meet certain criteria, which are measured based on their turnover and assets. Data from the Ministry of Cooperatives indicate that more than 99% of business units in Indonesia fall into the MSME category. The presence of MSMEs contributes significantly to job creation and the growth of Gross Domestic Product (GDP). Nevertheless, MSMEs continue to face various challenges, particularly those related to operational efficiency, information management, and the adoption of technology in their daily business activities

The introduction describes the background of the problem, the motivation for the research, the formulation of the problem (containing questions about the relationship between variables), and the purpose of the research. The introduction is written in the form of flowing paragraphs and avoids sub-sub in the introduction. Also, include a theoretical basis that is presented in complete, concise sentences, and is truly relevant to the introduction, research objectives. For example: Horngren and Harrison (2017:4) state that accounting is an information system that measures business activities, processes information into financial statements, and communicates the results to decision makers.

## 2. METHODOLOGY

The research method is written in the form of flowing paragraphs (not made using numbering). The research method describes the research design used (methods, types of data, data sources, data collection techniques, data analysis techniques, variables and variable measurements).



**Gambar 1.** Examples of methods used.

## 3. RESULT AND DISCUSSION

Research results are written in the form of flowing paragraphs that are written systematically, critically analyzed, and informative. The use of tables, figures, etc. is only as a support that clarifies the discussion and is limited only to truly substantial support, for example tables of statistical test results, pictures of model test results, etc. The discussion of results is argumentative regarding the relevance of the results, theory, previous research and empirical

facts found, and shows the novelty of the findings. Each table is written without vertical lines and is equipped with the source of the year of research data processing. Tables, figures and graphs are placed at the top or bottom with the title placed above for tables and placed below for figures and graphs with left-aligned. Avoid describing tables and figures by using the words "Table above, figure below, following table, etc." but mention the table clearly using names such as Table 1, Figure 1, etc. The writing of the words Table 1, Figure 1 must be in bold. Tables are numbered in the order of presentation (Table 1, etc.), without right or left borders. The title of the table is written at the top of the table with a center justified position. Write the complete source and year of data from the table presented. Table writing is explained as in the example of the Journal of Accounting and Financial Research template as follows:

Example Table (Table 1. Bank Ownership Status)

<b>No</b>	<b>Status Kepemilikan Bank</b>	<b>Jumlah</b>
1	Bank Milik Pemerintah (BUMN/Persero)	9
2	Bank Milik Swasta Nasional (BUMS)	50
3	Bank Milik Asing (BUMA)	8
4	Bank Milik Campuran (BUMC)	7
	Jumlah	74

Source: Bursa Efek Indonesia (2017)

The sequence number of the figure is written below the figure being described. Figures are numbered in the order of presentation (Fig.1, etc.). The title of the figure is placed below the figure in a center justified position. Write the complete source and year of data from the figure presented.

#### 4. CONCLUSION

The conclusion is written in the form of a flowing paragraph. The conclusion describes the final conclusion that is written briefly and clearly, showing the clarity of the contribution of findings, the creation of new theories and the possibility of research development that can be done in the future. In addition, the conclusion contains research implications both theoretically and practically. The conclusion should be an answer to the research question, and not expressed in statistical sentences.

#### 5. REFERENCES

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