

ABSTRACT

THE EFFECT OF LEVERAGE, INSTITUTIONAL OWNERSHIP, AND PROFITABILITY ON TAX AVOIDANCE

(Survey on Energy Sector Companies on the Indonesia Stock Exchange 2018-2023)

By:

Elshaday Priyanti Pasaribu
203403140

Guide I : Euis Rosidah S.E., M.Ak.

Guide II : R. Neneng Rina Andriani, S.E., M.Si., Ak., CA., CFRM.

The purpose of this study is to determine the value of Leverage, Institutional Ownership, Profitability and Tax Avoidance as well as the effect of Leverage, Institutional Ownership, Profitability on Tax Avoidance survey of energy companies listed on the BEI in 2018-2023. The sampling method uses purposive sampling and non-probability sampling techniques so that a final sample of 17 companies is obtained. The research method in this study uses descriptive analysis with a quantitative approach and uses secondary data from sustainability reports and company annual reports. The method used in this research is multiple linear analysis. The results of this study indicate that Leverage and Profitability partially have significant effect on Tax Avoidance while Institutional Ownership partially has no significant effect on Tax Avoidance. And simultaneously Leverage, Institutional Ownership, Profitability have a significant effect on Tax Avoidance.

Keywords: Leverage, Institutional Ownership, Profitability and Tax Avoidance

ABSTRAK

PENGARUH *LEVERAGE*, KEPEMILIKAN INSTITUSIONAL, DAN PROFITABILITAS TERHADAP *TAX AVOIDANCE* (Survei pada Perusahaan Sektor Energi di Bursa Efek Indonesia 2018-2023)

Oleh:

Elshaday Priyanti Pasaribu
203403140

Pembimbing I : Euis Rosidah S.E., M.Ak.
Pembimbing II : R. Neneng Rina Andriani, S.E., M.Si., Ak., CA., CFRM.

Tujuan dari penelitian ini adalah mengetahui nilai *Leverage*, Kepemilikan Institusional, Profitabilitas dan *Tax Avoidance* serta pengaruh *Leverage*, Kepemilikan Institusional, dan Profitabilitas terhadap *Tax Avoidance* survei perusahaan energi yang terdaftar di BEI tahun 2018-2023. Metode pengambilan sampel menggunakan teknik *purposive sampling* dan *Non probability sampling* sehingga diperoleh sampel final 17 perusahaan. Metode penelitian dalam penelitian ini menggunakan analisis deskriptif dengan pendekatan kuantitatif dan menggunakan data sekunder dari laporan keberlanjutan dan laporan tahunan perusahaan. Metode yang digunakan dalam penelitian ini adalah analisis linier berganda. Hasil penelitian ini menunjukkan bahwa *Leverage* dan Profitabilitas secara parsial berpengaruh signifikan terhadap *Tax Avoidance* sedangkan Kepemilikan Institusional secara parsial tidak berpengaruh signifikan terhadap *Tax Avoidance*. Serta secara simultan *Leverage*, Kepemilikan Institusional, dan Profitabilitas berpengaruh signifikan terhadap *Tax Avoidance*.

Kata Kunci: *Leverage*, Kepemilikan Institusional, Profitabilitas, *Tax Avoidance*