THE EFFECT OF LEVERAGE, INSTITUTIONAL OWNERSHIP, EXECUTIVE CHARACTER, AUDIT COMMITTEE, AND SALES GROWTH ON TAX AVOIDANCE

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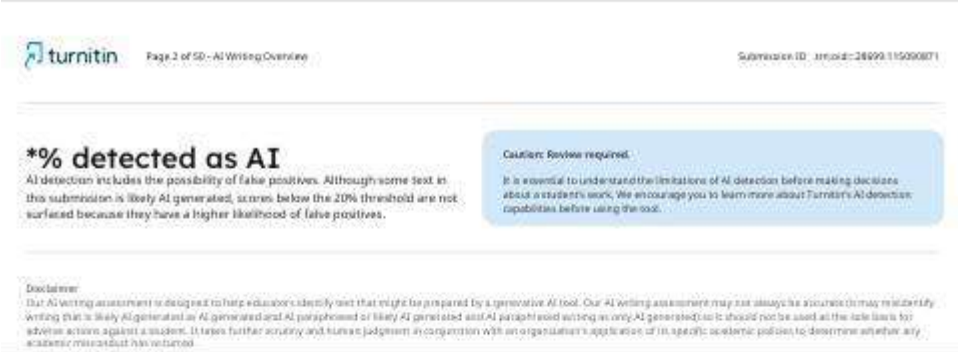

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ABSTRACT

The purpose of this study is to determine how tax avoidance is impacted by leverage, institutional ownership, executive characteristics, audit committees, and sales growth. The study uses secondary data and a quantitative approach. 55 mining businesses that were listed on the Indonesia Stock Exchange (IDX) between 2022 and 2024 make up the population. Purposive sampling was used to choose the research sample, which consisted of 17 companies. The annual financial reports that are accessible on the official IDX website (www.idx.co.id) provided the secondary data. Using SPSS version 25, multiple linear regression was used to analyze the data, and hypothesis testing was done to ascertain the impact of each variable. The results of this study indicate that leverage has a significant positive effect and audit committees have a significant negative effect on tax avoidance. Meanwhile, institutional ownership and sales growth have no significant effect on tax avoidance. Executive characteristics variables were not included in the study because they did not pass the heteroscedasticity test.

Keywords: *Leverage, Institutional Ownership, Executive Characteristics, Audit Committees, Sales Growth, Tax Avoidance.*

INTISARI

Tujuan penelitian ini adalah untuk menentukan bagaimana penghindaran pajak dipengaruhi oleh leverage, kepemilikan institusional, karakteristik eksekutif, komite audit, dan pertumbuhan penjualan. Penelitian ini menggunakan data sekunder dan pendekatan kuantitatif. Populasi penelitian terdiri dari 55 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (IDX) antara tahun 2022 dan 2024. Sampling purposif digunakan untuk memilih sampel penelitian, yang terdiri dari 17 perusahaan. Data sekunder diperoleh dari laporan keuangan tahunan yang tersedia di situs web resmi IDX (www.idx.co.id). Analisis data dilakukan menggunakan regresi linier berganda dengan SPSS versi 25, dan uji hipotesis dilakukan untuk menentukan pengaruh masing-masing variabel. Hasil penelitian ini menunjukkan bahwa leverage berpengaruh positif signifikan dan komite audit berpengaruh negatif signifikan terhadap penghindaran pajak. Sementara itu, kepemilikan institusional dan pertumbuhan penjualan tidak memiliki pengaruh signifikan terhadap penghindaran pajak. Variabel karakter eksekutif tidak diikutsertakan dalam penelitian karena tidak lolos uji heteroskedastisitas.

Kata kunci: *Leverage, Kepemilikan institusional, Karakteristik Eksekutif, Komite Audit, Pertumbuhan Penjualan dan Penghindaran Pajak.*