

ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh profitabilitas, *leverage*, kepemilikan institusional, dan kualitas audit terhadap penghindaran pajak. Pengukuran penghindaran pajak dalam penelitian ini menggunakan metode *Effective Tax Rate*. Penelitian ini dilakukan pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020. Jumlah pengamatan sebanyak 47 sampel penelitian yang diperoleh dengan teknik *purposive sampling*. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda. Hasil analisis menunjukkan bahwa profitabilitas, kepemilikan institusional dan kualitas audit berpengaruh terhadap penghindaran pajak, sedangkan variable *leverage* tidak berpengaruh terhadap penghindaran pajak.

Kata kunci: Penghindaran pajak, profitabilitas, *leverage*, kepemilikan institusional, kualitas audit.

ABSTRACT

This research aims to obtain empirical evidence regarding the effect of profitability, leverage, institutional ownership, and audit quality on tax avoidance. The measurement of tax avoidance in this study uses the Effective Tax Rate method. This research was conducted on mining companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. The number of observations was 47 research samples obtained by purposive sampling technique. The analytical technique used in this research is multiple linear regression analysis. The results of the analysis show that profitability, institutional ownership and audit quality have an effect on tax avoidance, while the leverage variable has no effect on tax avoidance.

Keyword: *Tax avoidance, profitability, leverage, institutional ownership, audit quality*