

## **ABSTRAK**

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh kepemilikan institusional, leverage, intensitas modal, kualitas audit, komite audit, dan beban pajak tangguhan 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 2017-2021. Jumlah pengamatan sebanyak 66 sampel penelitian yang diperoleh dengan Teknik purposive sampling. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda. Hasil analisis menunjukkan bahwa kepemilikan institusional, kualitas audit dan komite audit tidak berpengaruh terhadap penghindaran pajak, sedangkan leverage, intensitas modal dan beban pajak tangguhan berpengaruh terhadap penghindaran pajak.

**Kata kunci:** kepemilikan institusional, *leverage*, intensitas modal, kualitas audit, komite audit, dan beban pajak tangguhan.

## ABSTRACT

*This study aims to obtain empirical evidence regarding the effect of institutional ownership, leverage, capital intensity, audit quality, audit committees, and deferred tax burden on tax evasion. 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 2017-2021. The number of observations of 66 research samples obtained by purposive sampling technique. The analysis technique used in this study is multiple linear regression analysis. The result of the analysis shows that institutional ownership, audit quality, and audit committee have no effect on tax evasion, while leverage, capital intensity and deferred tax burden have an effect on tax evasion.*

***Keywords: institutional ownership, leverage, capital intensity, audit quality, audit committee, and deferred tax expense.***