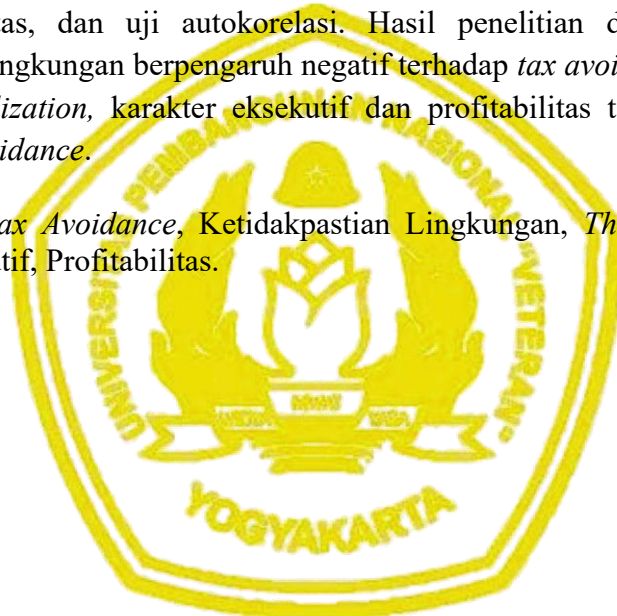


## ABSTRAK

Penelitian ini memiliki tujuan untuk menguji secara empiris pengaruh ketidakpastian lingkungan, *thin capitalization*, karakter eksekutif, dan profitabilitas terhadap *tax avoidance*. Penelitian ini merupakan penelitian kuantitatif, dengan pengambilan sampel menggunakan teknik *purposive sampling*. Adapun populasi dalam penelitian yaitu perusahaan sektor *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2020–2024, dengan sampel sebanyak 148 unit observasi. Dalam menganalisis data, penelitian ini menggunakan analisis regresi linier berganda dengan aplikasi IBM SPSS Statistics versi 27. Namun sebelum melakukan analisis regresi linier berganda, peneliti memastikan bahwa model penelitian sudah layak untuk dianalisis dengan terlebih dahulu melakukan uji asumsi klasik, di antaranya uji normalitas, uji multikolinearitas, uji heteroskedastisitas, dan uji autokorelasi. Hasil penelitian ditemukan bahwa ketidakpastian lingkungan berpengaruh negatif terhadap *tax avoidance*. Sementara itu, *thin capitalization*, karakter eksekutif dan profitabilitas tidak berpengaruh terhadap *tax avoidance*.

**Kata Kunci:** *Tax Avoidance*, Ketidakpastian Lingkungan, *Thin Capitalization*, Karakter Eksekutif, Profitabilitas.



## ABSTRACT

*This study aims to empirically examine the effect of environmental uncertainty, thin capitalization, executive character, and profitability on tax avoidance. This study employs a quantitative research approach, with sample selection conducted using the purposive sampling technique. The population of this study consists of consumer non-cyclicals sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2020–2024, with a total sample of 148 observation units. Data analysis was performed using multiple linear regression with IBM SPSS Statistics version 27. Prior to conducting the multiple linear regression analysis, the researcher ensured that the research model was suitable for analysis by first performing classical assumption tests, including normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. The results of this study indicate that environmental uncertainty has a negative effect on tax avoidance. Meanwhile, thin capitalization, executive character, profitability have no significant effect on tax avoidance.*

**Kata Kunci:** *Tax Avoidance, Environmental Uncertainty, Thin Capitalization, Executive Character, Profitability.*

