

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *sales growth*, *thin capitalization*, *executive character*, *institutional ownership*, dan *firm size* terhadap *tax avoidance* pada perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) selain sektor keuangan selama periode 2020–2024. Sampel penelitian ini berjumlah 37 perusahaan dengan total 185 data observasi perusahaan-tahun. Pengambilan sampel dilakukan menggunakan metode *purposive sampling*. Hasil penelitian menunjukkan bahwa *sales growth*, *institutional ownership*, dan *firm size* berpengaruh positif terhadap *tax avoidance*. *Thin capitalization* berpengaruh negatif terhadap *tax avoidance*. Sedangkan, *executive character* tidak berpengaruh terhadap *tax avoidance*.

Kata kunci: *Sales Growth, Thin Capitalization, Executive Character, Institutional Ownership, Firm Size, Tax Avoidance*

ABSTRACT

This study aims to examine the effect of sales growth, thin capitalization, executive character, institutional ownership, and firm size on tax avoidance in companies listed on the Indonesia Stock Exchange (IDX), excluding the financial sector, during the 2020–2024 period. The sample of this study consisted of 37 companies with a total of 185 firm-year observations. The sampling method used was purposive sampling. The results indicate that sales growth, institutional ownership, and firm size have a positive effect on tax avoidance. Thin capitalization has a negative effect on tax avoidance, while executive character has no effect on tax avoidance.

Keywords: *Sales Growth, Thin Capitalization, Executive Character, Institutional Ownership, Firm Size, Tax Avoidance*