ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Foreign Activity*, *Thin Capitalization*, *Institutional Ownership*, dan *Leverage* terhadap *Tax Avoidance* pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020–2024. Penelitian ini menggunakan metode kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan dan laporan tahunan perusahaan. Sampel penelitian ditentukan dengan metode *purposive sampling* sehingga diperoleh 94 perusahaan. Analisis data penelitian menggunakan model Regresi Linier Berganda. Hasil penelitian menunjukkan bahwa *foreign activity*, *leverage*, dan *institutional ownership* tidak berpengaruh terhadap *tax avoidance*. Sebaliknya, *thin capitalization* terbukti berpengaruh negatif dan signifikan terhadap *tax avoidance*.

Kata kunci: *tax avoidance*, *foreign activity*, *thin capitalization*, *institutional ownership*, *leverage*, sektor energi

ABSTRACT

This research objective is to analyze the effect of Foreign Activity, Thin Capitalization, Institutional Ownership, and Leverage on Tax Avoidance in energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2020–2024. This study employs a quantitative method using secondary data obtained from companies' financial statements and annual reports. The research sample was determined using purposive sampling, resulting in 94 companies. Data analysis was conducted using Multiple Linear Regression. The results show that foreign activity, leverage, and institutional ownership have no significant effect on tax avoidance. In contrast, thin capitalization is proven to have a negative and significant effect on tax avoidance.

Keywords: *tax avoidance, foreign activity, thin capitalization, institutional ownership, leverage, energy sector*