

ABSTRAK

PENGARUH KEPEMILIKAN INSTITUSIONAL, KINERJA KEUANGAN, *CAPITAL INTENSITY*, *INVENTORY INTENSITY*, DAN *GREEN ACCOUNTING* TERHADAP *TAX AVOIDANCE*

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Tax avoidance adalah suatu skema transaksi yang dilakukan oleh Wajib Pajak untuk mengurangi beban pajaknya dengan memanfaatkan celah dalam kebijakan peraturan perpajakan. Tujuan penulis melakukan penelitian untuk mengetahui pengaruh kepemilikan institusional, kinerja keuangan, *capital intensity*, *inventory intensity* dan *green accounting* terhadap *tax avoidance*. Jumlah sampel dalam penelitian ini sebanyak 210 dengan menggunakan metode *purposive sampling*. Teknik pengujian data dilakukan dengan uji estimasi model, uji pemilihan model, uji asumsi klasik, dan uji hipotesis. Hasil penelitian ini menunjukkan kepemilikan institusional tidak berpengaruh terhadap *tax avoidance*. Kinerja keuangan berpengaruh terhadap *tax avoidance*. *Capital intensity* tidak berpengaruh terhadap *tax avoidance*. *Inventory intensity* berpengaruh terhadap *tax avoidance*. *Green accounting* tidak berpengaruh terhadap *tax avoidance*. Kepemilikan institusional, kinerja keuangan, *capital intensity*, *inventory intensity*, dan *green accounting* secara simultan berpengaruh terhadap *tax avoidance*.

Kata kunci: Kepemilikan institusional, kinerja keuangan, *capital intensity*, *inventory intensity*, *green accounting*, *tax avoidance*.

ABSTRACT

THE EFFECT OF INSTITUTIONAL OWNERSHIP, FINANCIAL PERFORMANCE, CAPITAL INTENSITY, INVENTORY INTENSITY, AND GREEN ACCOUNTING ON TAX AVOIDANCE

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Tax avoidance is a transaction scheme carried out by taxpayers to reduce their tax burden by taking advantage of loopholes in tax regulatory policies. The author's purpose of conducting research is to determine the effect of institutional ownership, financial performance, capital intensity, inventory intensity and green accounting on tax avoidance. The number of samples in this study were 210 using purposive sampling method. The data testing technique was carried out by model estimation test, model selection test, classical assumption test, and hypothesis testing. The results of this study indicate that institutional ownership has no effect on tax avoidance. Financial performance has an effect on tax avoidance. Capital intensity has no effect on tax avoidance. Inventory intensity has an effect on tax avoidance. Green accounting has no effect on tax avoidance. Institutional ownership, financial performance, capital intensity, inventory intensity, and green accounting simultaneously affect tax avoidance.

Keywords: *institutional ownership, financial performance, capital intensity, inventory intensity, green accounting, tax avoidance.*