

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, kepemilikan institusional, dan *good corporate governance* terhadap penghindaran pajak. Populasi dalam penelitian ini yaitu perusahaan sektor tambang yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2020. Sampel penelitian ini ditentukan menggunakan metode *purposive sampling* dan diperoleh sampel sebanyak 26 perusahaan. Penelitian ini dilakukan selama 4 tahun sehingga diperoleh 104 total sampel perusahaan. Jenis data yang digunakan adalah data sekunder dan metode analisis yang digunakan adalah analisis Regresi Linear Berganda. Hasil penelitian ini menunjukkan bahwa profitabilitas, kepemilikan institusional dan *good corporate governance* berpengaruh terhadap penghindaran pajak.

Kata Kunci : Profitabilitas, Kepemilikan Institusional, *Good Corporate Governance*, Penghindaran Pajak

ABSTRACT

This research aimed to analyze the effect of profitability, institutional ownership, and good corporate governance on tax avoidance. The population in this research are mining companies listed on the Indonesia Stock Exchange (IDX) in 2017 to 2020. The research sample was determined using the purposive sampling method and it was obtained the number of samples from 28 companies. This research was conducted for 4 years, so it was obtained 112 total sample companies. The type of data used is secondary data, and the analytical method used was Multiple Linear Regression analysis. The results indicated that profitability, institutional and good corporate governance had an effect on tax avoidance.

Keynotes : Profitability, Institutional Ownership, Good Corporate Governance, Tax Avoidance

