

## ABSTRACT

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### **THE IMPACT OF PROFITABILITY, LEVERAGE, CAPITAL INTENSITY, FIRM VALUE, AND INDEPENDENT COMMISSIONER TOWARD TAX AVOIDANCE IN MINING SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE**

(xv+106 pages; 5 figures; 18 tables; 7 appendices)

Taxes serve as the primary revenue stream for all nations, including Indonesia. However, companies may strategically use legal exemptions and flaws in the tax system to minimize their tax obligations. This can be achieved through legal and illegal means, such as tax avoidance and tax evasion.

The objective of this research is to analyze the impact of profitability, leverage, capital intensity, firm value and independent commissioner toward tax avoidance in mining sector companies listed at Indonesia Stock Exchange (IDX) during the period 2020-2022. The population of this research is mining sector companies listed in Indonesia Stock Exchange during 2020-2022. Further, with the employed purposive sampling and determined criteria, 22 companies are chosen as the samples.

The data analysis method applied is multiple linear regression which processed through SPSS 25. The result of this research shows that capital intensity and independent commissioner have significant impact toward tax avoidance partially, while profitability, leverage and firm value have insignificant impact toward tax avoidance. On the other hand, profitability, leverage, capital intensity, firm value and independent commissioner have significant simultaneous impact toward tax avoidance.

**Keywords: profitability, leverage, capital intensity, firm value, independent commissioner, tax avoidance**

References: 74 (1976-2023)

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(xv+106 halaman; 5 gambar; 18 tabel; 7 lampiran)

*Pajak merupakan sumber pendapatan utama bagi semua negara, termasuk Indonesia. Namun, perusahaan dapat secara strategis menggunakan pengecualian hukum dan kelemahan dalam sistem perpajakan untuk meminimalkan kewajiban pajak mereka. Hal ini dapat dilakukan dengan cara yang legal maupun ilegal, seperti penghindaran pajak dan penggelapan pajak.*

*Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, leverage, intensitas modal, nilai perusahaan dan komisaris independen terhadap penghindaran pajak pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2020-2022. Populasi dari penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia selama tahun 2020-2022. Selanjutnya, dengan menggunakan metode purposive sampling dan kriteria yang telah ditentukan, 22 perusahaan terpilih sebagai sampel.*

*Metode analisis data yang digunakan adalah regresi linier berganda yang diolah melalui SPSS 25. Hasil penelitian ini menunjukkan bahwa intensitas modal dan komisaris independen berpengaruh signifikan terhadap penghindaran pajak secara parsial, sedangkan profitabilitas, leverage, dan nilai perusahaan berpengaruh tidak signifikan terhadap penghindaran pajak. Sedangkan profitabilitas, leverage, intensitas modal, nilai perusahaan dan komisaris independen berpengaruh signifikan secara simultan terhadap penghindaran pajak.*

***Kata kunci: profitabilitas, leverage, intensitas modal, nilai perusahaan, komisaris independen, penghindaran pajak***

*Referensi: 74 (1976-2023)*