RINGKASAN

Penelitian ini merupakan penelitian kuantitatif pada perusahaan *consumer goods industry* yang terdaftar di Bursa Efek Indonesia tahun 2018-2021. Penelitian ini mengambil judul: "Faktor-Faktor yang Mempengaruhi Penghindaran Pajak di Indonesia Pada Perusahaan *Consumer Goods Industry* Tahun 2018-2021". Tujuan penelitian ini untuk menguji pengaruh kepemilikan institusional, profitabilitas, ukuran perusahaan, intensitas aset tetap, *leverage,* dan pandemi Covid-19 terhadap penghindaran pajak.

Populasi dalam penelitian ini berjumlah 46 perusahaan, sedangkan jumlah sampel yang diambil sebanyak 21 perusahaan dengan menggunakan metode *purposive sampling.* Namun terdapat *outlier* sehingga data yang digunakan hanya 15 perusahaan. Alasan menggunakan *purposive sampling* karena perlunya pertimbangan seperti penetapan kriteria tertentu untuk menentukan sampel. Teknik analisis data yang digunakan yaitu analisis regresi data panel. Sumber data yang digunakan yaitu data sekunder berasal dari laporan keuangan dan laporan tahunan perusahaan *consumer goods industry.*

Hasil analisis penelitian menunjukkan bahwa: (1) Kepemilikan institusional tidak berpengaruh terhadap penghindaran pajak, (2) Profitabilitas berpengaruh positif dan signifikan terhadap penghindaran pajak, (3) Ukuran perusahaan berpengaruh positif dan signifikan terhadap penghindaran pajak, (4) Intensitas aset tetap tidak berpengaruh terhadap penghindaran pajak, (5) *Leverage* tidak berpengaruh terhadap penghindaran pajak, dan (6) Pandemi Covid-19 berpengaruh positif dan signifikan terhadap penghindaran pajak.

Kata kunci: Kepemilikan Institusional, Profitabilitas, Ukuran Perusahaan, Intensitas Aset Tetap, *Leverage,* Pandemi Covid-19, Penghindaran Pajak

SUMMARY

This research is a quantitative research on consumer goods industry companies listed on the Indonesia Stock Exchange in 2018-2021. This study takes the title: *"Factors that Influence Tax Avoindance in Indonesia in Consumer Goods Industry Companies in 2018-2021"*. The purpose of this study was to examine the effect of institutional ownership, profitability, firm size, fixed assed intensity, leverage, and pandemic Covid-19 on tax avoidance.

The population in this study amounted to 46 companies, while the number of samples taken were 21 companies using purposive sampling method. However, there are outliers so that data used is only 15 companies. The reason for using purposive sampling is because of the need for consideration such as setting certain criteria to determine the sample. The data analysis technique used is regression panel data analysis. The source of data used is secondary data derived from financial reports and annual reports of companies in the consumer goods industry.

The results of the research analysis show that: (1) Institutional ownership has no effect on tax avoidance, (2) Profitability has positive and significant effect on tax avoidance. (3) Firm size has positive and significant effect on tax avoidance, (4) Fixed asset intensity has no effect on tax avoidance, (5) Leverage has no effect on tax avoidance, and (6) Pandemic Covid-19 has positive and significant effect on tax avoidance.

Keywords: *Institutional Ownership, Profitability, Firm Size, Fixed Asset Intensity, Leverage, Pandemic Covid-19, Tax Avoidance*