

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *thin capitalization*, karakter eksekutif, kepemilikan asing dan *capital intensity* dapat meningkatkan atau menurunkan praktik penghindaran pajak di perusahaan.

Penelitian dilakukan pada perusahaan manufaktur yang terdaftar di BEI periode 2013-2022 dengan jumlah observasi yang diambil sebanyak 460 observasi dari 46 sampel perusahaan. Pemilihan sampel yang digunakan adalah purposive sampling. Data dianalisis menggunakan regresi berganda.

Hasil penelitian menunjukkan bahwa *thin capitalization*, karakter eksekutif, dan *capital intensity* berpengaruh terhadap *tax avoidance* yang berarti ketiga faktor tersebut dapat meningkatkan *tax avoidance*. Namun kepemilikan asing tidak berpengaruh terhadap *tax avoidance* yang berarti dapat menurunkan *tax avoidance*. Demikian pula penelitian ini membantu memberikan wawasan baru guna peneliti selanjutnya dalam mendapatkan pembaruan penelitian, serta membantu perusahaan dalam mempertimbangkan meminimalkan praktik penghindaran pajak.

Kata Kunci : *Thin Capitalization*, Karakter Eksekutif, Kepemilikan Asing, *Capital Intensity*, *Tax Avoidance*.

ABSTRACT

This research aims to examine the influence of thin capitalization, executive character, foreign ownership and capital intensity on increasing or decreasing tax avoidance practices in companies.

The research was conducted on manufacturing companies listed on the BEI for the 2013-2022 period with a total of 460 observations taken from 46 sample companies. The sample selection used was purposive sampling. Data were analyzed using multiple regression.

The research results show that thin capitalization, executive character, and capital intensity influence tax avoidance, which means these three factors can increase tax avoidance. However, foreign ownership has no effect on tax avoidance, which means it can reduce tax avoidance. Likewise, this research helps provide new insights for future researchers in obtaining research updates, as well as helping companies consider minimizing tax avoidance practices.

Keywords : Thin Capitalization, Executive Character, Foreign Ownership, Capital Intensity, Tax Avoidance.