

ABSTRAK

PENGARUH AUDIT TENURE, AUDIT SPECIALIZATION, DEBT RATIO, AUDIT FIRM DAN INSTITUTIONAL OWNERSHIP TERHADAP TAX AVOIDANCE PADA SELURUH PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2018-2022

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Penelitian ini bertujuan untuk menganalisis *Tax Avoidance* pada seluruh perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia periode 2018 - 2022. Variabel yang diuji meliputi *Audit Tenure*, *Audit Specialization*, *Debt Ratio*, *Audit Firm*, dan *Institutional Ownership*. Pemilihan sampel dilakukan dengan menggunakan metode *purposive sampling*. Data yang digunakan adalah data eksternal, yang diperoleh dari situs www.idx.co.id. Proses analisis data diregresi pada data panel dengan alat bantu analisis yakni Stata versi 17 yang kemudian dilanjutkan pada pengujian hipotesis. Hasil penelitian menunjukkan bahwa variabel *Debt Ratio* berpengaruh dengan arah hubungan positif terhadap *Tax Avoidance*. Adapun variabel *Audit Tenure*, *Audit Specialization*, *Audit Firm*, dan *Institutional Ownership* tidak memberikan pengaruh pada *Tax Avoidance*.

Kata kunci: *Audit Tenure*, *Audit Specialization*, *Debt Ratio*, *Audit Firm*, *Ownership Institutional*, *Tax Avoidance*

ABSTRACT

ASSOCIATION OF AUDIT TENURE, AUDIT SPECIALIZATION, DEBT RATIO, AUDIT FIRM, AND INSTITUTIONAL OWNERSHIP ON TAX AVOIDANCE IN ALL LISTED COMPANIES IN THE INDONESIA STOCK EXCHANGE FROM 2018 - 2022

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The objective of this study is to examine instances of tax avoidance in all non-financial firms that are listed on the Indonesia Stock Exchange between 2018 and 2022. Audit Tenure, Audit Specialization, Debt Ratio, Audit Firm, and Institutional Ownership are among the variables that are being tested. Purposive sampling is the approach used for sample selection. External data from the www.idx.co.id website was used. Using analytic tools like Stata version 17, the data analysis process is advanced to panel data and then resumed with hypothesis testing. The findings demonstrated that the direction of a positive link between tax avoidance and the debt ratio variable was influenced. Tax Avoidance is not impacted by the variables Audit Tenure, Audit Specialization, Audit Firm, and Institutional Ownership.

Keywords: *Audit Tenure, Audit Specialization, Debt Ratio, Audit Firm, Ownership Institutional, Tax Avoidance*