# ABSTRAK

FARAHDIBHA MUMTAZ. Pengaruh Proporsi Kepemilikan Institusional, *Inventory Intensity*, dan *Financial Distress* Terhadap Tindakan Agresivitas Pajak Pada Perusahaan Sektor Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2018-2022. Dibimbing oleh SITI MARYAMA.

Penelitian ini bertujuan untuk menganalisis pengaruh proporsi kepemilikan institusional, *inventory intensity*, dan *financial distress* terhadap agresivitas pajak secara parsial dan simultan. Penelitian ini menggunakan data sekunder yang diperoleh dari situs resmi Bursa Efek Indonesia (www.idx.co.id) berupa laporan keuangan tahunan perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia periode 2018-2022. Berdasarkan metode *purposive sampling*, terdapat 30 sampel data dari 6 perusahaan yang digunakan. Metode analisis yang digunakan dalam penelitian ini adalah statistik deskriptif dan analisis regresi linier berganda dengan menggunakan SPSS versi 25. Hasil penelitian menunjukkan bahwa secara parsial proporsi kepemilikan institusional berpengaruh negatif signifikan terhadap agresivitas pajak, sedangkan *inventory intensity* dan *financial distress* tidak berpengaruh signifikan terhadap agresivitas pajak. Secara simultan proporsi kepemilikan institusional, *inventory intensity* dan *financial distress* berpengaruh signifikan terhadap agresivitas pajak.

**Kata Kunci: Kepemilikan Institusional, *Inventory Intensity*, *Financial Distress*, dan Agresivitas Pajak**

# *ABSTRACT*

FARAHDIBHA MUMTAZ. *The Influence of Institutional Ownership Proportion, Inventory Intensity, and Financial Distress on Tax Aggressiveness in the Mining Sector Companies Listed on the Indonesia Stock Exchange during the Period 2018-2022. Guided by SITI MARYAMA.*

*This study aims to analyze the effect of the proportion of institutional ownership, inventory intensity, and financial distress on tax aggressiveness partially and simultaneously. This study uses secondary data obtained from the official website of the Indonesia Stock Exchange (*[*www.idx.co.id*](http://www.idx.co.id)*) in the form of annual financial report of mining sector companies listed on the Indonesia Stock Exchange for the 2018-2022 period. Based on the purposive sampling method, there are 30 data samples from 6 companies used. The analytical method used in this study are descriptive statistics and multiple linear regression analysis using SPSS version 25. The results showed that partially the proportion of institutional ownership has a significant negative effect on tax aggressiveness, while inventory intensity and financial distress have no significant effect on tax aggressiveness. Simultaneously, the proportion of institutional ownership, inventory intensity, and financial distress have a significant effect on tax aggressiveness.*

***Keywords: Institutional Ownership, Inventory Intensity, Financial Distress, Tax Aggressiveness.***