

ABSTRAK

Nabila Indriani Rahman, 02271711140 Pengaruh Tax Avoidance, Kepemilikan Institusional Dan Kepemilikan Manajerial Terhadap Cost Of Debt. Pembimbing I: **Dr. Irfan Zam Zam, SE., M.Sc., Ak** Pembimbing II: Kasim Sinen, S.E., M.Si Tujuan Penelitian ini untuk menguji pengaruh Tax Adviodance, Kepemilikan Institusional Dan Kepemilikan Manajerial Terhadap Cost Of Debt. Jumlah sampel yang di gunakan dalam penelitian ini adalah sebanyak 225 Perusahaan metode yang di gunakan dalam penelitian ini adalah purposive sampling dengan metode analisis data menggunakan Eviews . Berdasarkan hasil analisis pada analisis yang di lakukan,. hasil menunjukan *Tax advoidance* berpengaruh negatif terhadap *cost of debt*. Kepemilikan institusional berpengaruh negatif terhadap *cost of debt*. Kepemilikan manajerial tidak berpengaruh terhadap *cost of debt*.

Kata Kunci : Tax Avoidance, Kepemilikan Institusional, Kepemilikan Manajerial

ABSTRACT

Nabila Indriani Rahman, 02271711140 The Influence of Tax Advocacy, Institutional Ownership and Managerial Ownership on the Cost of Debt. Supervisor I: Dr. Irfan Zam Zam, SE., M.Sc., Ak Supervisor II: Kasim Sinen, S.E., M.Si The aim of this research is to examine the influence of Tax Adviodance, Institutional Ownership and Managerial Ownership on the Cost of Debt. The number of samples used in this research was 225 companies. The method used in this research was purposive sampling with a data analysis method using Eviews. Based on the results of the analysis carried out,. The results show that tax advocacy has a negative effect on the cost of debt. Institutional ownership has a negative effect on the cost of debt. Managerial ownership has no effect on the cost of debt.

Keywords: Tax Advocacy, Institutional Ownership, Managerial Ownership