

***The Effect of Financial Distress and Sales Growth on Tax Avoidance with Institutional Ownership as a Moderating Variable***

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**ABSTRACT**

*This study employs a quantitative approach to empirically examine the effects of financial distress and sales growth on tax avoidance, with institutional ownership serving as a moderate variable. The population consists of 67 mining sub-sector companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period, from which 46 companies were selected through purposive sampling, yielding a total of 102 observations. The data was analyzed using panel data regression with the assistance of STATA software at a 5 percent significance level. The results show that financial distress has a negative effect on tax avoidance, while sales growth does not exhibit a significant influence on tax avoidance. Furthermore, institutional ownership is found to weaken the negative relationship between financial distress and tax avoidance but does not moderate the relationship between sales growth and tax avoidance.*

**Keyword:** *tax avoidance, financial distress, sales growth, institutional ownership*

**Pengaruh *Financial Distress* dan *Sales Growth* terhadap *Tax Avoidance* dengan Kepemilikan Institusional sebagai Variabel Moderasi**

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**ABSTRAK**

Penelitian ini menggunakan pendekatan kuantitatif untuk menganalisis secara empiris pengaruh *financial distress* dan *sales growth* terhadap *tax avoidance* dengan kepemilikan institusional sebagai variabel moderasi. Populasi penelitian mencakup 67 perusahaan sub-sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2022–2024, dan melalui metode purposive sampling diperoleh 46 perusahaan yang memenuhi kriteria sehingga menghasilkan 102 observasi penelitian. Analisis dilakukan menggunakan regresi data panel dengan bantuan perangkat lunak STATA pada tingkat signifikansi 5 persen. Hasil penelitian menunjukkan bahwa *financial distress* berpengaruh negatif terhadap *tax avoidance*, sedangkan *sales growth* tidak terbukti memberikan pengaruh terhadap *tax avoidance*. Selanjutnya, kepemilikan institusional mampu memperlemah hubungan negatif antara *financial distress* dan *tax avoidance*, namun tidak mampu memoderasi hubungan antara *sales growth* dan *tax avoidance*.

**Kata kunci:** *tax avoidance*, *financial distress*, *sales growth*, kepemilikan institusional