



**DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSSINESS
ANDALAS UNIVERSITY**

THESIS

**THE RELATIONSHIP OF TAX AVOIDANCE, INSTITUTIONAL
OWNERSHIP, AND LEVERAGE ON THE COST OF DEBT**

By:

Ananda Putri Nabila

1910533032

Thesis Advisor:

Dr. Rahmat Febrianto, SE., M.Si., Ak., CA

*Submitted to fulfill the requirements in order to obtain a Bachelor's Degree of
Accounting*

PADANG

2023

ABSTRACT

This study aims to measure the relationship of tax avoidance, institutional ownership, and leverage on the cost of debt. The population of this study are non-financial companies listed on the Indonesia Stock Exchange. The sampling technique used is purposive sampling and obtained as many as 93 samples of companies. The data used is secondary data sourced from the annual report and the Thomson Reuters Data Stream. The data analysis technique used in this test is multiple regression analysis. The results of the regression analysis show that tax avoidance, institutional ownership, and leverage has a relationship with the cost of debt.

Keyword: *Tax Avoidance, Institutional Ownership, Leverage, Cost of Debt*

