ABSTRAK

SUSI SUSANTI LUMBAN GAOL, Akuntansi Perpajakan, Tindakan *Tax Avoidance* Pada Perusahaan Publik Sektor *Basic Material* Studi Penelitian Longitudinal (2021-2023)

Penelitian ini dilatarbelakangi oleh pentingnya pajak sebagai sumber utama penerimaan negara serta maraknya praktik penghindaran pajak di kalangan perusahaan publik. Sektor *basic material* dipilih karena bersifat padat modal, memiliki aset tetap besar, dan sensitif terhadap fluktuasi harga komoditas, yang memberikan peluang luas untuk perencanaan pajak. Penelitian ini menggunakan pendekatan kuantitatif dengan metode deskriptif dan eksplanatori. Data diperoleh dari laporan keuangan perusahaan sektor *basic material* yang terdaftar di BEI periode 2021–2023. Indikator *Effective Tax Rate* (ETR) dan *Cash Effective Tax Rate* (CETR) digunakan untuk mengukur tingkat *tax avoidance*. Hasil penelitian menunjukkan bahwa sebagian perusahaan menunjukkan indikasi *tax avoidance* melalui nilai ETR dan CETR yang lebih rendah dari tarif pajak badan sebesar 22%. Bentuk yang umum dilakukan meliputi pemanfaatan insentif fiskal, penyusutan dipercepat, penangguhan pajak, serta praktik *transfer pricing.* Faktor karakteristik sektor dan kebijakan fiskal, khususnya penerapan UU HPP No. 7 Tahun 2021, turut memengaruhi pola tersebut. Penelitian ini menegaskan bahwa praktik *tax avoidance* di sektor *basic material* merupakan strategi nyata perusahaan dalam mengelola beban pajak, yang dipengaruhi oleh faktor internal, industri, dan kebijakan pemerintah.

Kata Kunci: *Tax Avoidance, ETR, CETR, Sektor Basic Material, Kebijakan Fiskal*

ABSTRACT

SUSI SUSANTI LUMBAN GAOL, Tax Accounting, Tax Avoidance Practices in Public Companies of the Basic Material Sector: A Longitudinal Study (2021–2023)

This study is motivated by the importance of taxation as the primary source of state revenue and the increasing prevalence of tax avoidance practices among public companies. The basic material sector was selected because it is capital-intensive, possesses substantial fixed assets, and is highly sensitive to commodity price fluctuations, all of which create broad opportunities for tax planning activities. This research employs a quantitative approach using descriptive and explanatory methods. Data were obtained from the financial statements of basic material sector companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2023 period. The Effective Tax Rate (ETR) and Cash Effective Tax Rate (CETR) indicators were applied to measure the level of tax avoidance. The findings reveal that several companies exhibit indications of tax avoidance, reflected in ETR and CETR values lower than the statutory corporate tax rate of 22%. Common forms of tax avoidance include the use of fiscal incentives, accelerated depreciation, tax deferrals, and transfer pricing practices. Sector characteristics and fiscal policy—particularly the implementation of Law No. 7 of 2021 on the Harmonization of Tax Regulations (UU HPP)—also influence these patterns. This study affirms that tax avoidance practices in the basic material sector represent deliberate strategies employed by companies to manage tax burdens, shaped by internal factors, industry dynamics, and government policies.

Keywords: *Tax Avoidance, ETR, CETR, Basic Material Sector, Fiscal Policy*