

## **ABSTRACT**

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### **THE INFLUENCE OF FIRM SIZE, PROFITABILITY AND SALES GROWTH ON TAX AVOIDANCE IN CONSUMER GOODS COMPANIES LISTED AT INDONESIA STOCK EXCHANGE**

(xvi+ 65 pages; 5 figures; 18 tables; 9 appendices)

This study aims to analyze the influence of Firm Size, Profitability (ROA) and Sales Growth on Tax Avoidance (CETR). The population of this study is consumer goods companies listed at Indonesia Stock Exchange for period of 2017-2019 which in total 64 companies. The sample of this study is collected through purposive sampling and resulted into 30 companies that passed the criteria of this study. Thus, the total research data during the observation periods from 2017-2019 is 90 samples. For the data analysis method, this study used some statistical tests which involve descriptive statistics, classical assumption test, double linear regression analysis and hypothesis test.

The result of this research shows that Firm Size partially does not have significant influence on Tax Avoidance (CETR). Profitability (ROA) partially has significant influence on Tax Avoidance (CETR). Sales Growth partially does not have significant influence on Tax Avoidance (CETR). Lastly, Firm Size, Profitability (ROA) and Sales Growth do not have significant influence on Tax Avoidance (CETR).

**Keywords: Firm Size, Profitability, Sales Growth, Tax Avoidance**

References: 26

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*(xvi+ 65 halaman; 5 gambar; 18 tabel; 9 lampiran)*

*Penelitian ini bertujuan untuk menganalisis pengaruh Ukuran Perusahaan, Profitabilitas (ROA) dan Pertumbuhan Penjualan terhadap Penghindaran Pajak (CETR). Populasi penelitian ini adalah perusahaan barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2017 - 2019 yang berjumlah 64 perusahaan. Sampel penelitian ini diambil melalui purposive sampling dan didapatkan 30 perusahaan yang memenuhi kriteria penelitian ini. Dengan demikian, total data penelitian selama periode observasi tahun 2017-2019 sebanyak 90 sampel. Untuk metode analisis data, penelitian ini menggunakan beberapa uji statistik yang meliputi statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, dan uji hipotesis.*

*Hasil penelitian menunjukkan bahwa Ukuran Perusahaan secara parsial tidak berpengaruh signifikan terhadap Penghindaran Pajak (CETR). Profitabilitas (ROA) secara parsial berpengaruh signifikan terhadap Penghindaran Pajak (CETR). Pertumbuhan Penjualan secara parsial tidak berpengaruh signifikan terhadap Penghindaran Pajak (CETR). Terakhir, Ukuran Perusahaan, Profitabilitas (ROA) dan Pertumbuhan Penjualan tidak berpengaruh signifikan terhadap Penghindaran Pajak (CETR).*

***Kata Kunci: Ukuran Perusahaan, Profitabilitas, Pertumbuhan Penjualan, Penghindaran Pajak***

***Referensi: 26***