

## ABSTRAK

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### **PENGARUH PROFITABILITAS, LEVERAGE DAN LIKUIDITAS TERHADAP PENGHINDARAN PAJAK PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) TAHUN 2016 - 2020**

(xvi + 61 halaman, 3 gambar, 13 tabel, 5 lampiran)

Tujuan dari pelaksanaan penelitian ini yakni untuk mengetahui pengaruh profitabilitas, *leverage* dan likuiditas terhadap penghindaran pajak. Pengukuran variabel independen profitabilitas diukur menggunakan *return on assets*, variabel independen *leverage* diukur menggunakan *debt to equity ratio* dan likuiditas diukur menggunakan *current ratio*. Metode penelitian yang digunakan yakni penelitian kuantitatif. Penelitian menggunakan data sekunder yang diperoleh melalui *S&P Capital platform* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2016 – 2020. Pengambilan sampel dilakukan dengan menggunakan metode *purposive sampling*, dimana jumlah sampel yang didapati yakni 34 perusahaan. Teknik analisa data yang diaplikasikan di dalam penelitian dengan menggunakan analisis regresi linear berganda yang diolah dengan menggunakan *SPSS Statistic 25*. Hasil penelitian yang dilakukan menyatakan bahwa profitabilitas mempengaruhi secara positif namun tidak signifikan, *leverage* mempengaruhi secara negatif dan signifikan, lalu likuiditas mempengaruhi secara positif dan signifikan terhadap penghindaran pajak.

Referensi : 37 (2006-2021)

**Kata Kunci :** Penghindaran Pajak, Profitabilitas, *Leverage*, Likuiditas

## ABSTRACT

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### **THE EFFECT OF PROFITABILITY, LEVERGAE AND LIQUIDITY ON TAX AVOIDANCE IN MANUFACTUR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE YEAR 2016 – 2020**

(xvi + 61 pages, 3 pictures, 13 table, 5 appendixes)

*This research aimed to determine the effect of profitability, leverage and liquidity on tax avoidance. Profitability was measured by return on assets, leverage was measured by debt to equity ratio, and liquidity was measured by current ratio. The research was quantitative. This study used secondary data obtained through the S&P Capital platform on manufacturing companies listed on the Indonesia Stock Exchange during the 2016 – 2020 period. The data collection technique used purposive sampling, where the total samples obtained are 34 companies. The data analysis technique used multiple linear regression analysis which is processed using SPSS Statistics version 25. The research result concluded that profitability had a positive and significant effect on dividend policy, while leverage had a negative and significant effect on dividend policy. The research result concluded that profitability had a positive but non-significant effect, liquidity had a negative and significant effect and liquidity had a positive and significant effect on tax avoidance.*

*Reference : 37 (2006-2021)*

***Keyword : tax avoidance, profitability, leverage, liquidity***