

ABSTRACT

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THE EFFECT OF PROFITABILITY, LEVERAGE, AND COMPANY SIZE TOWARD TAX AVOIDANCE IN CONSUMER GOODS INDUSTRY LISTED ON INDONESIA STOCK EXCHANGE

(xvi + 68 pages; 6 figures; 15 tables; 8 appendices)

The aim of this research is to identify the effect of profitability, leverage, and company size towards tax avoidance in the consumer goods industry listed on the Indonesia Stock Exchange.

This research is quantitative research that uses a purposive sampling method as the chosen sampling method. The data is sourced from the Indonesia Stock Exchange in consumer goods industry companies. From 2017 through 2020, a total of 31 companies match the sample criteria, resulting in a total of 124 data.

The results of this research show that profitability partially has a significant effect towards tax avoidance, while leverage and company size partially have no significant effect towards tax avoidance. Those three independent variables simultaneously have a significant effect toward tax avoidance in the consumer goods industry listed on Indonesia Stock Exchange for the year 2017-2020. Based on the research results, the effect of profitability, leverage, and company size toward tax avoidance is 6.7%.

Keywords: Profitability, Leverage, Company Size, Tax Avoidance

References: 23 (2013-2021)

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(xvi + 68 halaman; 6 gambar; 15 tabel; 8 lampiran)

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, leverage, dan ukuran perusahaan terhadap penghindaran pajak pada industri barang konsumsi yang terdaftar di Bursa Efek Indonesia.

Penelitian ini merupakan penelitian kuantitatif yang menggunakan metode purposive sampling sebagai metode pengambilan sampel yang dipilih. Data tersebut bersumber dari Bursa Efek Indonesia pada perusahaan industri barang konsumsi. Dari 2017 hingga 2020, total 31 perusahaan sesuai dengan kriteria sampel, menghasilkan total 124 data.

Hasil penelitian ini menunjukkan bahwa profitabilitas secara parsial berpengaruh signifikan terhadap penghindaran pajak, sedangkan leverage dan ukuran perusahaan secara parsial tidak berpengaruh signifikan terhadap penghindaran pajak. Ketiga variabel bebas tersebut secara simultan berpengaruh signifikan terhadap penghindaran pajak pada industri barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2017-2020. Berdasarkan hasil penelitian, pengaruh profitabilitas, leverage, dan ukuran perusahaan terhadap penghindaran pajak adalah sebesar 6,7%.

Kata Kunci: *Profitabilitas, Leverage, Ukuran Perusahaan, Penghindaran Pajak*

Referensi: 23 (2013-2021)