

## **ABSTRACT**

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### **THE INFLUENCE OF PROFITABILITY, SALES GROWTH AND LEVERAGE TOWARDS TAX AVOIDANCE IN BASIC INDUSTRY AND CHEMICALS COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE**

(xv + 78 pages; 4 figures; 16 tables; 4 appendixes)

This study aims to analyze the influence of profitability, sales growth, and leverage on tax avoidance. In this study, the Effective Tax Rate (ETR) is used to measure tax avoidance. The population of this study is from basic industry and chemical companies listed on the Indonesia Stock Exchange (IDX) from 2017 to 2019. Using the purposive sampling method, the researchers collected 90 samples of data from 30 different companies for use in the study. This research uses descriptive statistics, classical assumption tests, multiple linear regression analysis, and hypothesis testing as analytic methods. The test results were obtained through SPSS (Statistical Package for the Social Sciences) version 25.

The study results have shown that profitability has a negative influence on tax avoidance. Meanwhile, sales growth and leverage both positively influence tax avoidance. The effect of Profitability, Sales Growth, and Leverage shows no simultaneous influence on tax avoidance.

**Keywords: Profitability, Sales Growth, Leverage, Tax Avoidance**

References: 34 (1976-2021)

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### **THE INFLUENCE OF PROFITABILITY, SALES GROWTH AND LEVERAGE TOWARDS TAX AVOIDANCE IN BASIC INDUSTRY AND CHEMICALS COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE**

*(xv + 78 halaman; 4 gambar; 16 tabel; 4 lampiran)*

*Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, pertumbuhan penjualan, dan leverage terhadap penghindaran pajak. Untuk penelitian ini, Effective Tax Rate (ETR) digunakan untuk mengukur penghindaran pajak. Populasi penelitian ini menggunakan perusahaan Industri Dasar dan Kimia yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2017 - 2019. Dengan menggunakan metode purposive sampling, peneliti mengumpulkan 90 sampel data dari 30 perusahaan yang berbeda untuk digunakan dalam penelitian. Penelitian ini menggunakan statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, dan pengujian hipotesis sebagai metode analitik. Hasil pengujian diperoleh melalui SPSS (Statistical Package for the Social Sciences) versi 25.*

*Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh negatif terhadap penghindaran pajak. Sementara itu, pertumbuhan penjualan dan leverage keduanya berpengaruh positif terhadap penghindaran pajak. Pengaruh Profitabilitas, Pertumbuhan Penjualan, dan Leverage tidak menunjukkan pengaruh simultan terhadap penghindaran pajak.*

***Kata Kunci: Profitabilitas, Pertumbuhan Penjualan, Leverage, Penghindaran Pajak***

***Referensi: 34 (1976-2021)***