

ABSTRACT

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THE EFFECT OF PROFITABILITY AND LEVERAGE TOWARD TAX AVOIDANCE IN AGRICULTURE SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE

(xv + 69 pages; 6 figures; 16 tables; 3 appendices)

The objective of this research is to analyze the effect of profitability and leverage on tax avoidance practices in agriculture sector companies listed on the Indonesia Stock Exchange (IDX) for the period of 2017 to 2021. The independent variable in this study is profitability measured by return on asset (ROA) and leverage measured by debt to equity ratio (DER). The dependent variable in this study is tax avoidance measured by the effective tax rate (ETR).

The population of this research is all agriculture sector companies listed on the Indonesia Stock Exchange for the period of 2017 to 2021. By using the purposive sampling method, 7 companies were selected as samples of study with a total of 35 samples. The data analysis method used descriptive statistics, classical assumption, multiple linear regression, and hypothesis test, which process through SPSS 26.

The result of this research shows that profitability partially has a significant effect on tax avoidance. Leverage partially has no significant effect on tax avoidance. Furthermore, profitability and leverage simultaneously have a significant effect on tax avoidance.

Keywords: Profitability, Leverage, Tax Avoidance, Return on Assets, Debt to Equity Ratio, Effective Tax Rate, Agriculture Sector Companies

References: 22 (2017 – 2022)

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(xv + 69 halaman; 6 gambar; 16 tabel; 3 lampiran)

Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas dan leverage terhadap praktik penghindaran pajak pada perusahaan di sektor pertanian yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017 sampai dengan 2021. Variabel independen dalam penelitian ini adalah profitabilitas yang diukur dengan return on asset (ROA) dan leverage yang diukur dengan debt to equity ratio (DER). Variabel dependen dalam penelitian ini adalah penghindaran pajak yang diukur dengan effective tax rate (ETR).

Populasi dari penelitian ini adalah seluruh perusahaan sektor pertanian yang terdaftar di Bursa Efek Indonesia periode 2017 sampai 2021. Dengan menggunakan metode purposive sampling, 7 perusahaan terpilih sebagai sampel penelitian dengan total 35 sampel. Metode analisis data menggunakan statistik deskriptif, uji asumsi klasik, regresi linier berganda dan uji hipotesis yang diolah melalui SPSS 26.

Hasil penelitian ini menunjukkan bahwa profitabilitas secara parsial berpengaruh signifikan terhadap penghindaran pajak. Leverage secara parsial tidak berpengaruh signifikan terhadap penghindaran pajak. Selanjutnya, profitabilitas dan leverage secara simultan berpengaruh signifikan terhadap penghindaran pajak.

Kata kunci: *Profitabilitas, Leverage, Penghindaran Pajak, Return on Assets, Debt to Equity Ratio, Effective Tax Rate, Perusahaan Sektor Pertanian*

Referensi: 22 (2017 – 2022)