ABSTRAK

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THE INFLUENCE OF PROFITABILITY, SALES GROWTH, CAPITAL INTENSITY, AND FIRM SIZE TOWARD TAX AVOIDANCE IN FOOD AND BEVERAGES COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

(xvi + 80 pages; 5 figures; 15 tables; 7 appendices)

Penghindaran pajak merupakan perilaku yang dilakukan oleh individu dan perusahaan untuk mengurangi beban pajak yang bersifat legal. Tujuan penelitian adalah untuk menguji pengaruh penghindaran pajak terhadap kinerja keuangan pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia. Hal ini akan dilakukan dengan menganalisis profitabilitas, pertumbuhan penjualan, intensitas modal, dan ukuran perusahaan. Analisis ini difokuskan pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia pada tahun 2019 hingga 2022. Penelitian ini menggunakan purposive sampling sebagai metodologi pengambilan sampel, sehingga terpilih 18 perusahaan sebagai sampel penelitian. Selama empat tahun, 72 sampel penelitian dikumpulkan dan dianalisis. Data tersebut telah diuji dengan menggunakan analisis regresi linier berganda dan berhasil lolos uji asumsi klasik. Hasil uji hipotesis menunjukkan bahwa profitabilitas secara parsial tidak berpengaruh terhadap penghindaran pajak, pertumbuhan penjualan secara parsial tidak berpengaruh terhadap penghindaran pajak, intensitas modal secara parsial tidak berpengaruh terhadap penghindaran pajak, dan ukuran perusahaan secara parsial tidak berpengaruh terhadap penghindaran pajak. Selanjutnya secara simultan penghindaran pajak tidak dipengaruhi secara signifikan oleh profitabilitas, pertumbuhan penjualan, intensitas modal, dan ukuran perusahaan.

Keywords: Profitability, Sales Growth, Capital Intensity, Firm Size, Tax Avoidance

References: 35 (1976-2023)

ABSTRACT

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Tax avoidance refers to the lawful approach adopted by individuals and companies to lessen their tax burden. The objective of the study is to examine the influence of tax avoidance on the financial performance of food and beverages companies listed on the Indonesia Stock Exchange. This will be done by analyzing profitability, sales growth, capital intensity, and firm size. The analysis focused on food and beverages companies that were listed on the Indonesia Stock Exchange between 2019 and 2022. The study employed purposive sampling as the sampling methodology, leading to the selection of 18 organizations as research samples. Over four years, a total of 72 research samples were collected and analyzed. The data underwent examination using multiple linear regression analysis and successfully passed the classic assumption test. The results of the hypothesis test indicate that profitability partially did not influence tax avoidance, sales growth partially did not influence tax avoidance, capital intensity partially did not influence tax avoidance, and firm size partially did not influence tax avoidance. Furthermore, simultaneously, tax avoidance was not significantly influenced by profitability, sales growth, capital intensity, and firm size.