

ABSTRAK

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PENGARUH PROFITABILITAS, KUALITAS AUDIT DAN LIKUIDITAS TERHADAP TAX AVOIDANCE

(xv +67 halaman;1 gambar;11 tabel; 21 lampiran)

Pajak merupakan sumber penerimaan yang besar bagi negara namun berat bagi Wajib Pajak terutama bagi perusahaan, sehingga seringkali perusahaan melakukan *tax avoidance* untuk meringankan beban pajak yang di harus dibayarkan dengan mencari celah yang tidak melanggar peraturan. Studi ini dilakukan untuk menunjukkan bukti empiris bahwa profitabilitas, kualitas audit dan likuiditas berpengaruh terhadap *tax avoidance*. Studi ini menggunakan sampel dari perusahaan industrial khususnya *capital goods, commercial and professional services, transportation* pada periode tahun 2019-2021. Penelitian ini menggunakan data metode *purposive sampling* dengan analisa regresi linier melalui *software Stata*. Dari hasil penelitian ini diperoleh hasil bahwa profitabilitas berpengaruh positif terhadap *tax avoidance*. Sedangkan kualitas audit yang diprosikan dengan ukuran KAP berpengaruh negatif terhadap *tax avoidance* dan likuiditas tidak mempengaruhi *tax avoidance*. Ukuran perusahaan berpengaruh positif terhadap *tax avodaince*, sedangkan intensitas aset tetap dan pandemi covid-19 berpengaruh negatif terhadap *tax avodaince*. Variabel *leverage* tidak mempengaruhi *tax avoidance*.

Referensi : 30 (1976-2021)

Kata kunci : Profitabilitas, Kualitas Audit, Likuiditas, *Tax Avoidance*

ABSTRACT

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THE INFLUENCE OF PROFITABILITY, AUDIT QUALITY AND LIQUIDITY ON TAX AVOIDANCE

(xv+67 pages ; 1 figures ; 11 tables ; 21 attachments)

Taxes are a large source of revenue for the state but are burdensome for taxpayers, especially for companies, so companies often carry out tax avoidance to ease the tax burden that must be paid by looking for loopholes that do not violate regulations. This study was conducted to show empirical evidence that profitability, audit quality and liquidity affect tax avoidance. This study uses samples from industrial companies, especially capital goods, commercial and professional services, transportation in the 2019-2021 period. This study uses purposive sampling method data with linear regression analysis through Stata software. From the results of this study, it was found that profitability has a positive effect on tax avoidance. Meanwhile, audit quality is proxied by KAP size and has a negative effect on tax avoidance and liquidity does not affect tax avoidance. Company size has a positive effect on tax avoidance, while the intensity of fixed assets and the Covid-19 pandemic has a negative effect on tax avoidance. Leverage variable does not affect tax avoidance.

Reference : 30 (1976-2021)

Key words : Profitability, Audit Quality, Liquidity, Tax Avoidance