

## ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh variabel solvabilitas, profitabilitas dan kinerja laba terhadap *tax avoidance*. Solvabilitas diukur menggunakan *Debt to Asset Ratio* (DAR), profitabilitas diukur menggunakan *Return on Asset* (ROA), kinerja laba dinilai dengan manajemen laba (ML).

Metode yang dilakukan penelitian ini adalah metode kuantitatif. Sampel dalam penelitian ini menggunakan metode *purposive sampling*. Berdasarkan metode *purposive sampling* diperoleh sebanyak 48 sampel dari 16 perusahaan industri *real estate* dan properti yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2018 – 2020. Namun, terdapat data *outlier* sebanyak 5 sampel yang menyebabkan jumlah pengamatan berkurang, sehingga total sampel penelitian berkurang menjadi 43 sampel. Metode analisis yang digunakan adalah analisis regresi berganda dengan menggunakan program *Statistical Package for the Social Sciences* (SPSS) versi 26.

Hasil penelitian ini menunjukkan bahwa variabel solvabilitas dan kinerja laba tidak berpengaruh terhadap *tax avoidance* pada industri *real estate* dan properti yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2018 – 2020, sedangkan variabel profitabilitas berpengaruh negatif terhadap *tax avoidance* pada industri *real estate* dan properti yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2018 – 2020.

**Kata kunci:** Solvabilitas (DAR), Profitabilitas (ROA), Kinerja Laba (DAC), *Tax Avoidance* (CETR)

## **ABSTRACT**

*This research aimed to observe the effect of the variables of solvability, profitability and profit performance on tax avoidance. Solvability was measured by Debt to Asset Ratio (DAR), profitability was measured by Return on Asset (ROA), profit performance was measured by profit management (ML), tax avoidance was measured by Cash Effective Tax Ratio (CETR).*

*The research methodology used the quantitative method. Furthermore, the research sample used a purposive sampling method. Followed by the purposive sampling method, it obtained 48 samples from 16 industrial companies of real estate and property listed on the Indonesia Stock Exchange (IDX) in the 2018-2020 periods. Nevertheless, five samples of outlier data caused the number of observation data to decreased, therefore the research total was 43 samples. Moreover, the research analysis uses multiple regressions analysis by Statistical Package for the Social Sciences (SPSS) 26 versions.*

*The research result showed that the variables of solvability and profit performance did not have any significant effect on the tax avoidance at real estate and property industry listed on Indonesia Stock Exchange (IDX) in the 2018-2020 periods, meanwhile, the profitability variable had affected negative the tax avoidance at real estate and property industry listed on Indonesia Stock Exchange (IDX) in 2018 until 2020 periods.*

**Keywords:** *Solvability, Profitability, Profit Performance, Tax Avoidance*



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