

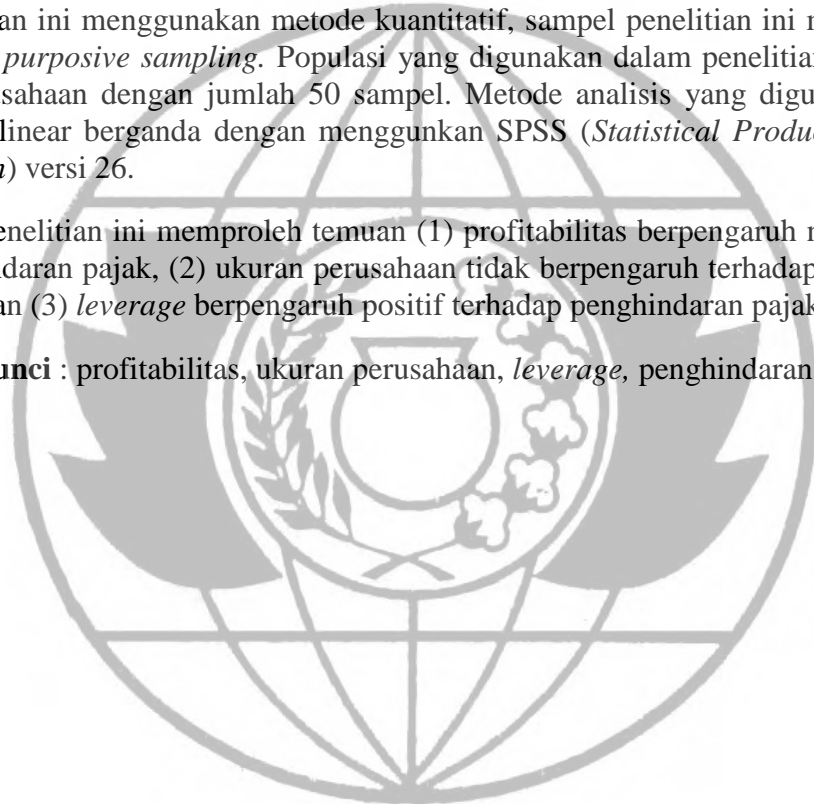
ABSTRAK

Penelitian ini bertujuan untuk menguji : (1) pengaruh profitabilitas terhadap penghindaran pajak, (2) pengaruh ukuran perusahaan terhadap penghindaran pajak dan (3) pengaruh *leverage* terhadap penghindaran pajak. Obyek penelitian perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2016-2020.

Penelitian ini menggunakan metode kuantitatif, sampel penelitian ini menggunakan metode *purposive sampling*. Populasi yang digunakan dalam penelitian ini sebanyak 10 perusahaan dengan jumlah 50 sampel. Metode analisis yang digunakan analisis regresi linear berganda dengan menggunakan SPSS (*Statistical Product and Service Solution*) versi 26.

Hasil penelitian ini memperoleh temuan (1) profitabilitas berpengaruh negatif terhadap penghindaran pajak, (2) ukuran perusahaan tidak berpengaruh terhadap penghindaran pajak dan (3) *leverage* berpengaruh positif terhadap penghindaran pajak.

Kata kunci : profitabilitas, ukuran perusahaan, *leverage*, penghindaran pajak.



ABSTRACT

This research aimed to examine: (1) the effect of profitability on tax avoidance, (2) the effect of firm size on tax avoidance, and (3) the effect of leverage on tax avoidance. The population was Food and Beverage companies listed on Indonesia Stock Exchange (IDX) during 2016-2020.

The research was quantitative. Furthermore, the data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with that, 50 from 10 Food and Beverage companies were listed on Indonesia Stock Exchange (IDX) during 2016-2020, taken as the research sample. The data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution) 26.

The research result concluded that (1) profitability had a significant negative effect on tax avoidance, (2) firm size had an insignificant effect on tax avoidance, and (3) leverage had a significant positive effect on tax avoidance of food and beverage companies that were listed on IDX during 2016-2020.

Keywords: Profitability, Firm Size, Leverage, Tax Avoidance



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26/8/22

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