ABSTRAK

Tax avoidance atau penghindaran pajak merupakan strategi legal perusahaan untuk meminimalkan kewajiban pajak. Tujuan penelitian ini adalah untuk menguji pengaruh profitabilitas, *leverage*, dan *good corporate governance terhadap tax avoidance* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Variabel independen dalam penelitian ini adalah profitabilitas yang diukur dengan ROA, *leverage* yang diukur dengan DER, serta *good corporate governance* yang diproksikan melalui dewan komisaris independen dan komite audit. Metode penelitian ini menggunakan pendekatan kuantitatif dengan metode regresi linier berganda. Sampel terdiri dari 10 perusahaan manufaktur subsektor makanan dan minuman selama tahun 2021–2024 dengan total 40 data. Hasil penelitian menunjukkan bahwa dewan komisaris independen berpengaruh Positif dan sigifikan terhadap *tax avoidance*. Variabel profitabilitas (ROA), *leverage*, dan komite audit tidak berpengaruh terhadap *tax avoidance*.

Kata kunci: Profitabilitas, *Leverage*, Dewan Komisaris Independen, Komite Audit, *Tax Avoidance*

ABSTRACT

Tax avoidance is a company's legal strategy to minimize the tax obligation. Therefore, the research examines the impact of profitability, leverage, and good corporate governance on the tax avoidance at the Manufacturing companies listed on the Indonesia Stock Exchange. Furthermore, the independent variables which consist of profitability which is measured by ROA, leverage which was measured by DER, and good corporate governance which is referred to as independent commissioner boards and audit committee. Moreover, the research comprises a quantitative method with multiple linear regressions as the data analysis technique. Additionally, 10 Food and Beverage manufacturing companies during the 2021-2024 were chosen as samples. In line with that, 40 data samples were collected. In addition, the result indicates that independent commissioner boards have a positive and significant effect on tax avoidance. On the other hand, profitability (ROA), leverage, and audit committee do not affect tax avoidance at Food and Beverage manufacturing companies.

Keywords: profitability, leverage, independent commissioner board, audit committee, and tax avoidance.