

## ABSTRAK

### PENGARUH PROFITABILITAS, *LEVERAGE* DAN *FIRM SIZE* TERHADAP *TAX AVOIDANCE*

(Survei pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia  
Tahun 2015-2022)

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Penelitian ini bertujuan untuk mengetahui profitabilitas, *leverage*, *firm size* dan *tax avoidance* pada perusahaan manufaktur sub sektor makanan dan minuman. Menganalisis pengaruh profitabilitas, *leverage*, *firm size* baik secara bersama-sama maupun secara parsial terhadap *Tax avoidance* pada perusahaan manufaktur sub sektor makanan dan minuman. Populasi dalam penelitian ini sebanyak 26 perusahaan dan sampel yang digunakan sebanyak 9 perusahaan yang diperoleh dengan teknik *Purposive Sampling*. Penelitian ini berupa kuantitatif dengan jenis penelitian asosiatif, data diperoleh dari laporan keuangan tahunan periode 2015-2022. Kemudian data dianalisis dengan regresi linear berganda, koefisiensi determinasi dan uji hipotesis. ROA paling tinggi yaitu perusahaan PT. Multi Bintang Tbk sebesar 32,94%. Tingkat *leverage* (DER) paling tinggi yaitu perusahaan PT. Multi Bintang Tbk sebesar 1,59. *Firm size* paling besar yaitu Perusahaan Delta Jakarta Tbk, yaitu sebesar 21,0. *Tax avoidance* paling tinggi yaitu PT. Indofood Sukses Makmur Tbk sebesar 0,31. Secara bersama-sama didapatkan Profitabilitas, *Leverage*, *Firm Size* berpengaruh tidak signifikan terhadap *Tax avoidance*. Secara parsial profitabilitas, *Leverage*, *Firm Size* berpengaruh tidak signifikan terhadap *Tax avoidance* pada perusahaan manufaktur yang terdaftar di BEI periode tahun 2015-2022.

Kata kunci: Profitabilitas, *leverage*, *firm size* dan *tax avoidance*

## **ABSTRACT**

### **THE INFLUENCE OF PROFITABILITY, LEVERAGE AND FIRM SIZE TO TAX AVOIDANCE**

*(Survey on Manufacture Company Registered at Indonesian Stock Exchange  
in 2015-2020)*

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*This research aims to determine profitability, leverage, company size and tax avoidance in food and beverage sub-sector manufacturing companies. Analyzing the influence of profitability, leverage, company size both simultaneously and partially on tax avoidance in food and beverage sub-sector manufacturing companies. The population in this study was 26 companies and the sample used was 9 companies obtained using the Purposive Sampling technique. This research is quantitative with associative research type, data obtained from annual financial reports for the 2015-2022 period. Then the data was analyzed using multiple linear regression, coefficient of determination and hypothesis testing. The highest ROA is the company PT. Multi Bintang Tbk by 32.94%. The highest level of leverage (DER) is the company PT. Multi Bintang Tbk of 1.59. The largest company size is the Delta Jakarta Tbk Company, which is 21.0. The highest tax avoidance is PT. Indofood Sukses Makmur Tbk is 0.31. Simultaneously, Profitability, Leverage, and Company Size have no significant effect on Tax Avoidance. Partially, profitability, leverage and company size have no significant effect on tax avoidance in manufacturing companies listed on the IDX for the 2015-2022 period.*

*Keywords: Profitability, leverage, company size and tax avoidance*