

ABSTRACT

THE EFFECT OF SALES GRWOTH, PROFITABILITY AND LEVERAGE

*(Survey in Industrials Companies Listed on The Indonesian Stock Exchange
Period 2018-2023)*

By:

Reni Nuraeni

NPM 203403183

Guide I : Adil Ridlo Fadillah., S.E., M.Si., Ak., CA.

Guide II : Nisa Noor Wahid S.E., M.M.

The research aims to determine about: (1) Sales growth, profitability, leverage and tax avoidance in industrial companies period 2018-2023. (2) The effect of sales growth, profitability and leverage simultaneously on tax avoidance in industrial companies periode 2018-2023. (3). The effect of sales growth, profitability and leverage partially on tax avoidance in industrial companies periode 2018-2023. The population in this study is the entire industrial companies listed on the Indonesian Stock Exchange. The sample selection technique used in the reseacrh is purposive sampling method, and obtained 12 industrial companies that meet the requirement as the research sample. The analysis method used in study is regression of panel data. The result of this study showed that: (1) Sales growth, profitability, leverage and tax avoidance have increased and decreased values in industrial companies period 2018-2023. (2) Sales growth, profitability and leverage simultaneously has significant effect on tax avoidance. (3) Sales growth and leverage partially has no significant effect on tax avoidance, meanwhile profitability has significant positive effect on tax avoidance.

Keyword: Sales Growth, Profitability, Leverage, Tax Avoidance

ABSTRAK

PENGARUH *SALES GROWTH*, PROFITABILITAS DAN *LEVERAGE* TERHADAP *TAX AVOIDANCE*

(Survei pada Perusahaan Industri yang Terdaftar di Bursa Efek Indonesia Periode
2018-2023)

Oleh:

Reni Nuraeni

NPM 203403183

Pembimbing I : Adil Ridlo Fadillah., S.E., M.Si., Ak., CA.

Pembimbing II : Nisa Noor Wahid S.E., M.M.

Penelitian ini bertujuan untuk mengetahui: (1) *Sales Growth*, profitabilitas, *leverage* dan *tax avoidance* pada perusahaan Industri periode 2018-2023. (2) pengaruh *sales growth*, profitabilitas, *leverage* terhadap *tax avoidance* secara bersama-sama pada perusahaan industri periode 2018-2023. (3) Pengaruh *sales growth*, profitabilitas, *leverage* terhadap *tax avoidance* secara parsial pada perusahaan industri periode 2018-2023. Populasi dalam penelitian ini adalah seluruh perusahaan industri yang terdaftar di Bursa Efek Indonesia. Teknik pemilihan sampel digunakan dalam penelitian ini adalah *purposive sampling*, sehingga diperoleh 12 perusahaan industri. Teknik analisis data yang digunakan dalam penelitian ini adalah regresi data panel. Hasil penelitian menunjukkan bahwa: (1) *Sales growth*, profitabilitas, *leverage* dan *tax avoidance* mengalami kenaikan dan penurunan pada perusahaan industri periode 2018-2023. (2) Secara bersama-sama *sales growth*, profitabilitas, *leverage* berpengaruh signifikan terhadap *tax avoidance*. (3) Secara parsial *sales growth* dan *leverage* tidak berpengaruh signifikan terhadap *tax avoidance*, sedangkan profitabilitas berpengaruh positif signifikan terhadap *tax avoidance*.

Kata Kunci: *Sales Growth*, Profitabilitas, *Leverage*, *Tax Avoidance*