ABSTRAK

PENGARUH PROFITABILITAS, *LEVERAGE*, *FINANCIAL DISTRESS* TERHADAP *TAX AVOIDANCE*

(Survei Pada Perusahaan Sub Sektor *Food and Beverage* yang Terdaftar di Bursa Efek Indonesia Periode 2019-2024)

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Penelitian ini bertujuan untuk mengetahui (1) Profitabilitas, *Leverage*, *Fianancial Distress* dan *Tax avoidance*. (2) Pengaruh Profitabilitas, *Leverage*, *Financial Distress* terhadap *Tax avoidance*. (3) Pengaruh Profitabilitas terhadap *Tax avoidance*. (4) Pengaruh *Leverage* terhadap *Tax avoidance*. (5) Pengaruh *Financial Distress* terhadap *Tax avoidance*.. Penelitian ini dilakukan pada perusahaan manufaktur sub sektor *food and beverage* yang terdaftar di Bursa Efek Indonesia selama periode 2019-2024. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dengan pendekatan deskriptif. Teknik pengumpulan data adalah data sekunder yang berasal dari laporan keuangan masing-masing perusahaan yang diperoleh melalui *website* resmi perusahaan dan situs resmi www.idx.co.id. Alat analisis yang digunakan adalah analisis regresi data panel dengan alat bantu *Eviews 12*. Hasil penelitian menunjukkan bahwa : (1) Profitabilitas, *Leverage*, dan Financial Distress secara bersama-sama berpengaruh terhadap *Tax avoidance*. (2) Profitabilitas secara parsial tidak berpengaruh terhadap *Tax avoidance*. (3) *Leverage* secara parsial tidak berpengaruh terhadap *Tax avoidance*. (4) *Financial Distress* secara parsial berpengaruh positif terhadap *Tax avoidance*.

Kata Kunci : Profitabilitas, *Leverage, Financial Distress,* dan *Tax avoidance*.

ABSTRACT

THE EFFECT OF PROFITABILITY, LEVERAGE, FINANCIAL DISTRESS ON TAX AVOIDANCE

(Survey of Food and Beverage Sub-Sector Companies Listed on the Indonesia Stock Exchange for the Period 2019-2024)

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This study aims to determine (1) Profitability, Leverage, Financial Distress, and Tax avoidance. (2) The effect of Profitability, Leverage, And Financial Distress on Tax avoidance. (3) The effect of Profitability on Tax avoidance. (4) The effect of Leverage on Tax avoidance. (5) The effect of Financial Distress on Tax avoidance. The study was conducted on manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange during the period 2019-2024. The research method used is quantitative research with a descriptive approach. The data collection technique is secondary data derived from the financial statements of each company obtained through the company's official website and the official website www.idx.co.id .The analysis tool used was a panel data regression analysis with the help of Eviews 12. The results of the study show that: (1) profitability, Leverage, and financial distress have a combined effect on tax avoidance. (2) Profitability does not have a partial effect on tax avoidance. (3) Leverage does not have a partial effect on tax avoidance. (4) Financial distress has a positif partial effect on tax avoidance.

Keywords: Profitability, Leverage, financial distress, and tax avoidance.