ABSTRAK

PENGARUH PAJAK PENGHASILAN BADAN, *SALES GROWTH* DAN *LEVERAGE* TERHADAP PROFITABILITAS
(Survei pada Perusahaan Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2019-2022)

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Penelitian ini bertujuan untuk mengetahui Pajak Penghasilan Badan, *Sales Growth, Leverage* dan Profitabilitas pada Perusahaan Sektor Makanan dan Minuman di BEI periode 2019-2022. Selain itu, untuk mengetahui pengaruh Pajak Penghasilan Badan, *Sales Growth* dan *Leverage* terhadap Profitabilitas secara simultan dan parsial pada Perusahaan Sektor Makanan dan Minuman di BEI periode 2019-2022. Metode Penelitian yaitu metode kuantitatif dengan pendekatan deskriptif. Sedangkan, teknik pemilihan sampel yang digunakan adalah metode *purposive sampling*. Teknik pengumpulan data yang digunakan adalah data sekunder yang didapat melalui kajian pustaka dan sumber lain yang relevan. Alat analisis yang digunakan adalah analisis regresi data panel. Hasil penelitian ini menunjukkan bahwa: (1) Pajak Penghasilan Badan, *Sales Growth* dan *Leverage* secara simultan berpengaruh dan signifikan terhadap Profitabilitas; (2) Pajak Penghasilan Badan secara parsial berpengaruh negatif dan signifikan terhadap Profitabilitas; (3) *Sales Growth* secara parsial berpengaruh positif dan signifikan terhadap Profitabilitas; (4) *Leverage* secara parsial berpengaruh negatif dan signifikan terhadap Profitabilitas.

Kata Kunci: Pajak Penghasilan Badan, *Sales Growth, Leverage,* Profitabilitas.

ABSTRACT

THE EFFECT OF CORPORATE INCOME TAX, SALES GROWTH AND LEVERAGE ON PROFITABILITY

(Survey on Food and Beverage Sector Companies Listed on the Indonesia Stock Exchange for the Period 2019-2022)

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This study aims to determine Corporate Income Tax, Sales Growth, Leverage and Profitability in Food and Beverage sector companies on the IDX for the 2019-2022 period. In addition, to determine the effect of Corporate Income Tax, Sales Growth and Leverage on Profitability simultaneously and partially in Food and Beverage sector companies on the IDX for the 2019-2022 period. The research method is a quantitative method with a descriptive approach. Meanwhile, the sample selection technique used is the purposive sampling method. The data collection technique used is secondary data obtained through literature reviews and other relevant sources. The analysis tool used is panel data regression analysis. The results of this study indicate that: (1) Corporate Income Tax, Sales Growth and Leverage simultaneously have a significant effect on Profitability; (2) Corporate Income Tax partially has a negative and significant effect on Profitability; (3) Sales Growth partially has a positive and significant effect on Profitability; (4) Leverage partially has a negative and significant effect on Profitability.

Keywords: Corporate Income Tax, Sales Growth, Leverage, Profitability.