

## **ABSTRACT**

### ***THE EFFECT OF FINANCIAL DISTRESS, THIN CAPITALIZATION, AND FIRM SIZE ON TAX AVOIDANCE***

*(Survey on Food and Beverage Sub-Sector Companies Listed on the Indonesia Stock Exchange 2020-2024)*

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*This study aims to determine Financial Distress, Thin Capitalization, Firm Size, and Tax Avoidance in the Food and Beverage Sub-Sector Companies Food and Beverage Sub-Sector Companies on the Indonesia Stock Exchange for the period 2020-2024. In addition, this study aims to determine the simultaneous and partial effects of Financial Distress, Thin Capitalization, Firm Size, and Tax Avoidance on Food and Beverage Sub-Sector Companies on the Indonesia Stock Exchange for the period 2020-2024. The research method used is a quantitative research method through a descriptive approach. Meanwhile, the sampling technique in this study uses purposive sampling and non-probability sampling, resulting in 16 companies as samples. The data collection technique used in this study is secondary data. The analysis tool uses panel data regression with Eviews software version 12. The results of the study show that: (1) Financial Distress, Thin Capitalization, and Firm Size simultaneously have a significant effect on Tax Avoidance; (2) Financial Distress partially has a significant negative effect on Tax Avoidance; (3) Thin Capitalization partially has a significant positive effect on Tax Avoidance; and (4) Firm Size partially has no effect on Tax Avoidance.*

**Keywords:** *Financial Distress, Thin Capitalization, Firm Size, and Tax Avoidance.*

## ABSTRAK

### **PENGARUH *FINANCIAL DISTRESS, THIN CAPITALIZATION, DAN FIRM SIZE* TERHADAP *TAX AVOIDANCE***

(Survei pada Perusahaan Sub-Sektor Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia Tahun 2020-2024)

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Penelitian ini bertujuan untuk mengetahui *Financial Distress, Thin Capitalization, Firm Size* dan *Tax Avoidance* pada Perusahaan Sub Sektor Makanan dan Minuman Bursa Efek Indonesia Periode 2020-2024. Selain itu, penelitian ini bertujuan untuk mengetahui pengaruh *Financial Distress, Thin Capitalization, Firm Size* dan *Tax Avoidance* secara simultan dan parsial terhadap Perusahaan Sub Sektor Makanan dan Minuman Bursa Efek Indonesia Periode 2020-2024. Metode penelitian yang digunakan adalah metode penelitian kuantitatif melalui pendekatan deskriptif. Sedangkan teknik penarikan sampel dalam penelitian ini menggunakan metode *purposive sampling* dan *non probability sampling* sehingga diperoleh 16 perusahaan yang menjadi sampel. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah data sekunder. Alat analisis menggunakan regresi data panel dengan menggunakan *software Eviews* versi 12. Hasil penelitian menunjukkan bahwa: (1) *Financial Distress, Thin Capitalization* dan *Firm Size* secara simultan berpengaruh signifikan terhadap *Tax Avoidance*; (2) *Financial Distress* secara parsial berpengaruh negatif signifikan terhadap *Tax Avoidance*; (3) *Thin Capitalization* secara parsial berpengaruh positif signifikan terhadap *Tax Avoidance* dan; (4) *Firm Size* secara parsial tidak berpengaruh terhadap *Tax Avoidance*.

**Kata kunci:** *Financial Distress, Thin Capitalization, Firm Size* dan *Tax Avoidance*