

ABSTRACT

ANALYSIS OF THE INFLUENCE OF LEVERAGE, PROFITABILITY, and EARNINGS MANAGEMENT ON TAX AVOIDANCE IN INDONESIA WITH FIRM SIZE AS A CONTROL VARIABLE

((Empirical Study on Manufacturing Companies Listed on the Indonesia Stock Exchange for the Period 2018-2022))

By:

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This research examines the influence of leverage, profitability, and earnings management on tax avoidance, with firm size as a control variable. The population used in this study consists of manufacturing companies listed on the Indonesia Stock Exchange from 2018 to 2022. The sample selection was done using purposive sampling, resulting in a sample of 50 companies. The type of data used in this study is secondary data, and the data collection method is documentation. The data analysis method employed is multiple linear regression analysis, which was analyzed using SPSS 25. The results of this study conclude that leverage does not have an effect on tax avoidance.

However, profitability and earnings management do have an effect on tax avoidance. This study has limitations, namely in the testing of this research, the sample size was determined using specific criteria (purposive sampling). Additionally, the use of outlier processes in the normality test reduced the amount of data available. The results of this study are expected to enhance understanding and insight regarding tax avoidance and the influence of leverage, profitability, and earnings management on tax avoidance. Additionally, this research is hoped to serve as a consideration for lawmakers in clarifying the provisions in the taxation regulations as stated in Law No. 36 of 2008.

Keywords: *Tax Avoidance, Leverage, profitability, earnings management.*

ABSTRAK

PENGARUH *LEVERAGE*, PROFITABILITAS, DAN MANAJEMEN LABA TERHADAP *TAX AVOIDANCE* DI INDONESIA DENGAN FIRM SIZE SEBAGAI VARIABEL KONTROL

(Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di BEI Periode 2018-2022)

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Penelitian ini mengkaji pengaruh *leverage*, profitabilitas, dan manajemen laba terhadap penghindaran pajak, dengan *firm size* sebagai variabel kontrol. Populasi yang digunakan dalam penelitian ini terdiri dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2018 hingga tahun 2022. Metode analisis data yang digunakan adalah analisis regresi linear berganda, yang dianalisis menggunakan SPSS 25. Hasil penelitian ini menyimpulkan bahwa *leverage* tidak berpengaruh terhadap penghindaran pajak. Namun, profitabilitas dan manajemen laba berpengaruh terhadap penghindaran pajak. Hasil penelitian ini diharapkan dapat meningkatkan pemahaman dan wawasan mengenai penghindaran pajak serta pengaruh *leverage*, profitabilitas, dan manajemen laba terhadap penghindaran pajak. Selain itu, penelitian ini diharapkan dapat menjadi bahan pertimbangan bagi pembuat undang-undang dalam memperjelas ketentuan dalam peraturan perpajakan seperti yang tercantum dalam Undang-Undang No. 36 Tahun 2008.

Kata Kunci : *Tax Avoidance*, *Leverage*, Profitabilitas, Manajemen Laba