

## ABSTRAK

### **PENGARUH *FIRM GROWTH* DAN *GOOD CORPORATE GOVERNANCE* DENGAN PROFITABILITAS SEBAGAI VARIABEL MODERASI TERHADAP *TAX AVOIDANCE***

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Tujuan penelitian ini untuk menguji secara empiris pengaruh *firm growth*, *good corporate governance* dengan profitabilitas sebagai variabel moderasi terhadap *tax avoidance* pada perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia. Penelitian ini bersifat deskriptif statistik pendekatan kuantitatif. Analisis yang digunakan *Partial Least Square* (PLS) melalui analisis multivariat *Structural Equation Model* (SEM) dengan proses pengolahan data menggunakan program Smart PLS versi 4.0. Hasil penelitian menunjukkan bahwa *firm growth* berpengaruh negatif dan signifikan terhadap *tax avoidance*, *good corporate governance* berpengaruh positif dan signifikan terhadap *tax avoidance*, profitabilitas berpengaruh positif dan signifikan terhadap *tax avoidance*, profitabilitas sebagai variabel moderasi tidak mampu (memperkuat/memperlemah) pengaruh antara semua variabel *firm growth* terhadap variabel *tax avoidance*, profitabilitas sebagai variabel moderasi tidak mampu (memperkuat/memperlemah) pengaruh antara semua variabel *good corporate governance* terhadap variabel *tax avoidance*.

Kata kunci: pertumbuhan perusahaan, tata kelola perusahaan yang baik, profitabilitas, penghindaran pajak

## **ABSTRACT**

### ***THE INFLUENCE OF FIRM GROWTH AND GOOD CORPORATE GOVERNANCE WITH PROFITABILITY AS A MODERATION VARIABLE ON TAX AVOIDANCE***

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*The aim of this research is to empirically test the influence of firm growth, good corporate governance with profitability as a moderating variable on tax avoidance in manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange. This research is a descriptive statistical quantitative approach. The analysis used is Partial Least Square (PLS) through multivariate Structural Equation Model (SEM) analysis with data processing using the Smart PLS version 4.0 program. The research results show that firm growth has a negative and significant effect on tax avoidance, good corporate governance has a positive and significant effect on tax avoidance, profitability has a positive and significant effect on tax avoidance, profitability as a moderating variable cannot (strengthen/weaken) the influence between all firm variables growth on the tax avoidance variable, profitability as a moderating variable is unable to (strengthen/weaken) the influence of all good corporate governance variables on the tax avoidance variable.*

*Keywords: company growth, good corporate governance, profitability, tax avoidance.*