

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Profitabilitas, Kompensasi Rugi Fiskal, Ukuran Perusahaan, Kepemilikan Institusional, Capital Intensity Pertumbuhan Penjualan Pada Tax Avoidance (Studi Empiris Pada Perusahaan Manufaktur di Bursa Efek Indonesia periode 2018-2022) baik secara parsial maupun simultan, sampel pada penelitian ini diperoleh dengan menggunakan teknik purposive sampling, sehingga dari 214 populasi diperoleh sampel sebanyak 59 perusahaan dengan periode penelitian 2018-2022. Analisis data dalam penelitian ini menggunakan analisis statistik deskriptif, uji asumsi klasik (uji normalitas data, uji multikolinearitas, uji heteroskedastisitas, dan uji autokorelasi), analisis regresi data panel (uji chow, dan uji hausman), koefisien regresi secara parsial (uji t), koefisien regresi secara parsial (uji f), Adapun keseluruhan analisis data menggunakan alat bantu Eviews 10. Hasil penelitian ini menyimpulkan bahwa: (1) Profitabilitas berpengaruh signifikan terhadap *Tax Avoidance* (2) Kompensasi Rugi Fiskal tidak berpengaruh signifikan terhadap *Tax Avoidance* (3) Ukuran Perusahaan berpengaruh signifikan terhadap *Tax Avoidance* (4) Kepemilikan Institusional tidak berpengaruh signifikan terhadap *Tax Avoidance* (5) *Capital Intensity* tidak berpengaruh signifikan terhadap *Tax Avoidance* (6) Pertumbuhan Penjualan tidak berpengaruh signifikan terhadap *Tax Avoidance*. Dari hasil penelitian ini juga diperoleh Koefisien Determinasi (R²) dengan nilai 0.966624 memiliki arti bahwa sebesar 96% pengungkapan dijelaskan oleh Profitabilitas, Kompensasi Rugi Fiskal, Ukuran Perusahaan, Kepemilikan Institusional, Capital Intensity Pertumbuhan Penjualan sedangkan sisanya 4% dijelaskan oleh variabel lain diluar model.

Kata Kunci : Profitabilitas, Kompensasi Rugi Fiskal, Ukuran Perusahaan, Kepemilikan Institusional, Capital Intensity, Pertumbuhan Penjualan

ABSTRACT

This research aims to determine the effect of Profitability, Fiscal Loss Compensation, Company Size, Institutional Ownership, Capital Intensity Sales Growth on Tax Avoidance (Empirical Study of Manufacturing Companies on the Indonesia Stock Exchange for the period 2018-2022) both partially and simultaneously, the sample in this study obtained using a purposive sampling technique, so that from a population of 214 a sample of 59 companies was obtained for the research period 2018-2022. Data analysis in this research uses descriptive statistical analysis, classical assumption tests (data normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test), panel data regression analysis (Chow test and Hausman test), partial regression coefficient (t test), partial regression coefficient (f test), The overall data analysis uses the Eviews 10 tool. The results of this study conclude that: (1) Profitability has a significant effect on Tax Avoidance (2) Fiscal Loss Compensation does not have a significant effect on Tax Avoidance (3) Company size has a significant effect on Tax Avoidance (4) Institutional Ownership has no significant effect on Tax Avoidance (5) Capital Intensity has no significant effect on Tax Avoidance (6) Sales Growth has no significant effect on Tax Avoidance. From the results of this research, the Coefficient of Determination (R²) was also obtained with a value of 0.966624, which means that 96% of the disclosure is explained by Profitability, Fiscal Loss Compensation, Company Size, Institutional Ownership, Capital Intensity, Sales Growth, while the remaining 4% is explained by other variables outside the model.

Keywords : Profitability, Fiscal Loss Compensation, Company Size, Institutional Ownership, Capital Intensity, Sales Growth