

ABSTRAK

Penelitian ini bertujuan untuk mengetahui sejauh mana pengaruh *profitabilitas*, *likuiditas*, *leverage* dan beban pajak tangguhan dengan ukuran perusahaan sebagai variabel moderasi. Pengolahan data pakai *Eviews 12*, data yang digunakan adalah data sekunder dengan 22 sampel perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia. Hasil penelitian ini menyimpulkan bahwa : *Profitabilitas* berpengaruh signifikan terhadap penghindaran pajak. *Likuiditas* tidak berpengaruh terhadap penghindaran pajak. *Leverage* tidak berpengaruh terhadap penghindaran pajak. Beban Pajak Tangguhan tidak berpengaruh terhadap penghindaran pajak. Ukuran perusahaan mampu memoderasi pengaruh *profitabilitas* terhadap penghindaran pajak. Ukuran perusahaan tidak mampu memoderasi pengaruh *Likuiditas* terhadap penghindaran pajak. Ukuran perusahaan tidak mampu memoderasi pengaruh *Leverage* terhadap penghindaran pajak. Ukuran perusahaan mampu memoderasi pengaruh beban pajak tangguhan terhadap penghindaran pajak.

Kata Kunci : *Profitabilitas, Likuiditas, Leverage, Beban Pajak Tangguhan, Penghindaran Pajak, Ukuran Perusahaan*

ABSTRACT

This study aims to find out the extent of the influence of profitability, liquidity, leverage and deferred tax burden on company size as a moderation variable. Data processing uses Eviews 12, the data used is secondary data with 22 samples of property and real estate companies listed on the Indonesia Stock Exchange. The results of this study conclude that: Profitability has a significant effect on tax avoidance. Liquidity has no effect on tax avoidance. Leverage has no effect on tax avoidance. The Deferred Tax Burden has no effect on tax avoidance. The size of the company is able to moderate the influence of profitability on tax avoidance. The size of the company is not able to moderate the influence of Liquidity on tax avoidance. The size of the company is not able to moderate the effect of Leverage on tax avoidance. The size of the company is able to moderate the effect of the deferred tax burden on avoidance

Keywords: Profitability, Liquidity, Leverage, Deferred Tax Burden, Tax Avoidance, Company Size