

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, *financial distress* dan *corporate governance* terhadap *tax avoidance* dengan ukuran perusahaan sebagai variabel moderasi. Sampel yang digunakan adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2019-2023. Dalam penentuan sampel menggunakan metode *purposive sampling* dan didapat 55 sampel perusahaan manufaktur sebagai sampel.

Hasil penelitian menunjukkan bahwa secara parsial profitabilitas berpengaruh signifikan terhadap *tax avoidance*, Secara parsial *financial distress* berpengaruh signifikan terhadap *tax avoidance*, secara parsial *corporate governance* tidak berpengaruh signifikan terhadap *tax avoidance*. Profitabilitas yang dimoderasi oleh ukuran perusahaan berpengaruh signifikan terhadap *tax avoidance*, sedangkan *financial distress* yang dimoderasi oleh ukuran perusahaan tidak berpengaruh terhadap *tax avoidance*, dan *corporate governance* yang dimoderasi oleh ukuran perusahaan tidak berpengaruh signifikan terhadap *tax avoidance*. Secara simultan profitabilitas, *financial distress* dan *corporate governance* secara simultan berpengaruh terhadap *tax avoidance*. Secara simultan profitabilitas, *financial distress* dan *corporate governance* secara simultan berpengaruh positif terhadap *tax avoidance* dengan ukuran perusahaan sebagai variabel moderasi.

Kata Kunci : Profitabilitas, *Financial Distress*, *Corporate Governance*, *Tax Avoidance*, Ukuran Perusahaan.

ABSTRACT

This research aims to determine the effect of profitability, financial distress and corporate governance on tax avoidance with company size as a moderating variable. The sample used is manufacturing companies listed on the Indonesian Stock Exchange in 2019-2023. In determining the sample, a purposive sampling method was used and 55 manufacturing companies were obtained as samples.

The research results show that partially profitability has a significant effect on tax avoidance, partially financial distress has a significant effect on tax avoidance, partially corporate governance has no significant effect on tax avoidance. Profitability which is moderated by company size has a significant effect on tax avoidance, while financial distress which is moderated by company size has no effect on tax avoidance, and corporate governance which is moderated by company size has no significant effect on tax avoidance. Simultaneously profitability, financial distress and corporate governance simultaneously influence tax avoidance. Simultaneously profitability, financial distress and corporate governance simultaneously have a positive effect on tax avoidance with company size as a moderating variable.

Keywords: Profitability, Financial Distress, Corporate Governance, Tax Avoidance, Company Size.