

ABSTRAK

Penelitian ini bertujuan menganalisis pengaruh *profitabilitas*, *leverage*, *corporate governance*, dan *sales growth* terhadap *tax avoidance* pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2019-2023. Variabel yang diteliti meliputi *profitabilitas* (ROA), *leverage* (DER), *corporate governance* (indeks GCG), dan *sales growth* (persentase perubahan penjualan). Penelitian ini menggunakan regresi linier berganda untuk menganalisis data sekunder dari laporan tahunan perusahaan. Diharapkan hasil penelitian ini dapat memberikan wawasan tentang faktor-faktor yang mempengaruhi praktik penghindaran pajak di industri makanan dan minuman serta kontribusinya terhadap kebijakan perpajakan di Indonesia.

Hasil penelitian ini menyimpulkan bahwa variabel Corporate Governance , tidak berpengaruh terhadap *Tax Avoidance*. Sedangkan untuk variabel *Profitabilitas*, *Leverage*, dan *Sales Growth* memiliki pengaruh signifikan terhadap *Tax Avoidance*.
terjemahkan ke bahasa inggris sesuai dengan abstrac yang digunakan pada skripsi

Kata kunci: *Profitabilitas, Leverage, Corporate Governance, Sales Growth, Tax Avoidance*

ABSTRACT

This study aims to examine the influence of profitability, leverage, corporate governance, and sales growth on tax avoidance in food and beverage companies listed on the Indonesia Stock Exchange (IDX) during the period of 2019-2023. Tax avoidance has become a significant issue for companies as it relates to the strategic management of taxes to minimize tax liabilities, while maintaining compliance with legal requirements. Profitability, leverage, corporate governance, and sales growth are key financial and managerial variables that may affect tax avoidance practices. Using a sample of food and beverage companies from the IDX, this research employs multiple regression analysis to analyze the relationships between the independent variables and tax avoidance. The results of this study are expected to provide valuable insights for policymakers, regulators, and company management in managing tax-related decisions and corporate governance practices in the context of the Indonesian food and beverage industry.

The findings of this study conclude that the Corporate Governance variable does not have an impact on Tax Avoidance. However, the Profitability, Leverage, and Sales Growth variables have a significant impact on Tax Avoidance.

keyword: Profitabilitas, Leverage, Corporate Governance, Sales Growth, Tax Avoidance