

ABSTRACT

This study aims to prove empirically the effect of Independent Commissioner, Leverage and Sales Growth on Tax Avoidance with Profitability as Moderating in Mining sector companies listed on the Indonesia Stock Exchange (IDX) during the 2019-2021 period. This research uses purposive sampling method. A total of 360 samples were obtained from all manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2019-2021 period. Data analysis using SPSS version 25 program.

The results of this study indicate that (1) Independent commissioners have no effect on tax avoidance, (2) Leverage has a positive effect on tax avoidance, (3) Sales growth has a negative effect on tax avoidance, (4) Profitability is unable to moderate the effect of independent commissioners on tax avoidance (5) Profitability is unable to moderate the effect of leverage on tax avoidance (6) Profitability is able to strengthen the positive effect of sales growth on tax avoidance.

Keywords : *Independent Commissioner, Leverage, Sales Growth, Tax Avoidance, and Profitability*



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ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris Pengaruh Komisaris Independen, *Leverage*, dan *Sales Growth* terhadap *Tax Avoidance* dengan Profitabilitas sebagai Variabel Moderasi. Objek penelitian ini adalah seluruh Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2019-2021. Penelitian ini menggunakan metode *purposive sampling*. Diperoleh jumlah sampel 360 seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019-2021. Data dianalisis menggunakan program SPSS versi 25.

Hasil penelitian ini menunjukkan bahwa (1) Komisaris independen tidak berpengaruh terhadap tax avoidance, (2) Leverage berpengaruh positif terhadap tax avoidance, (3) Sales growth berpengaruh negatif terhadap tax avoidance, (4) Profitabilitas tidak mampu memoderasi pengaruh komisaris independen terhadap tax avoidance (5) Profitabilitas tidak mampu memoderasi pengaruh leverage terhadap tax avoidance (6) Profitabilitas mampu memperkuat pengaruh positif sales growth terhadap tax avoidance.

Kata kunci : Komisaris Independen, *Leverage*, *Sales Growth*, *Tax Avoidance*, dan Profitabilitas

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