

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas yang diproksikan *return on asset* (ROA), ukuran perusahaan yang diproksikan dengan *Size*, dan *leverage* yang diproksikan dengan *debt to equity ratio* (DER) terhadap *tax avoidance*. Populasi penelitian ini adalah perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017-2021. Pengambilan sampel dilakukan dengan menggunakan *Purposive Sampling*, dengan beberapa kriteria yang telah ditentukan. Ukuran sampel yang digunakan dalam penelitian ini adalah 21 perusahaan dengan total sampel 105 data. Dalam penelitian ini, pengujian hipotesis dilakukan dengan menggunakan metode analisis regresi linier berganda dan menggunakan program aplikasi *Statistical Product and Service Solution* (SPSS). Hasil dari penelitian ini menunjukkan bahwa profitabilitas berpengaruh negatif terhadap *tax avoidance*, ukuran perusahaan berpengaruh positif terhadap *tax avoidance*, sedangkan *leverage* tidak berpengaruh terhadap *tax avoidance*.

Kata kunci : Profitabilitas, ukuran perusahaan, *leverage*, *tax avoidance*.



ABSTRACT

This aims of this research are to examine and to find empirical evidence about the effect of profitability was proxied by return on assets (ROA), firm size was proxied by Size, and leverage was proxied by debt to equity ratio (DER) on tax avoidance. This study aims to examine the effect of profitability as proxied by return on assets (ROA), firm size as proxied by Size, and leverage as proxied by debt to equity ratio (DER) on tax avoidance. The population was used in this study are mining companies listed on the Indonesia Stock Exchange (IDX) period 2017-2021. Sampling was carried out using purposive sampling, with several predetermined criteria. The sample size used in this study was 21 companies with a total sample of 105 data. In this study, hypothesis testing was carried out using multiple linear regression analysis methods and the use of the Statistical Product and Service Solution (SPSS). The results of this study indicate that profitability has a negative effect on tax avoidance, company size has a positive effect on tax avoidance, while leverage has no effect on tax avoidance.

Keywords : *Profitability, firm size, leverage, tax avoidance.*



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