

ABSTRACT

This study aims to empirically prove the Effect of Sales Growth and Independent Audit Committee on Tax Avoidance with Profitability as a Moderation Variable. This research uses data from companies in the manufacturing sector of the consumer goods industry from the Indonesia Stock Exchange in the period 2019-2021 This research used purposive sampling method. A total of 135 samples were obtained from all manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2019-2021 period. Data analysis using Eviews version 12 program. The results of this study indicate that (1) Sales growth has a negative effect on tax avoidance, (2) Independent audit committee has no effect on tax avoidance, (3) Profitability is able to strengthen the negative effect of sales growth on tax avoidance, (4) Profitability is unable to moderate the effect of independent audit committee on tax avoidance.

Keywords : Sales Growth, Independent Audit Committee, Tax Avoidance, and Profitability



ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris Pengaruh *Sales Growth* dan Komite Audit Independen terhadap *Tax Avoidance* dengan Profitabilitas sebagai Variabel Moderasi. Penelitian ini menggunakan data perusahaan sektor manufaktur industri barang konsumsi dari Bursa Efek Indonesia dalam kurun waktu 2019-2021. Pengambilan sampel dalam penelitian ini menggunakan teknik *purposive sampling*. Diperoleh jumlah sampel 135 perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019-2021. Teknik pengolahan data menggunakan aplikasi Eviews versi 12. Hasil penelitian ini menunjukkan bahwa (1) *Sales growth* berpengaruh negatif terhadap *tax avoidance*, (2) Komite audit independen tidak berpengaruh terhadap *tax avoidance*, (3) Profitabilitas memperkuat pengaruh *sales growth* dengan *tax avoidance*, (4) Profitabilitas tidak mampu memoderasi pengaruh komite audit independen dengan *tax avoidance*.

Kata kunci : Sales Growth, Komite Audit Independen, Tax Avoidance, dan Profitabilitas

