

## **ABSTRACT**

*The objective of this study is to examine the effect of Profitability and Leverage on Tax Avoidance with Earnings Management as a mediating variable. The population in this study consists of property and real estate companies listed on the Indonesia Stock Exchange during the period of 2017-2022. The sampling technique used is purposive sampling, resulting in a total of 14 research samples used in this study. The data analysis techniques employed in this research are panel data regression and the Sobel test. The analysis results indicate that Profitability, Leverage, and Earnings Management have a significant positive effect on Tax Avoidance; Profitability has a significant positive effect on Earnings Management; Leverage does not affect Earnings Management; Earnings Management is able to mediate the effect of Profitability on Tax Avoidance; and Earnings Management is not able to mediate the effect of Leverage on Tax Avoidance.*

*Keywords: Profitability, Leverage, Earnings Management, Tax Avoidance*



## ABSTRAK

Tujuan dari penelitian untuk menguji pengaruh Profitabilitas dan *Leverage* terhadap Penghindaran Pajak dengan Manajemen Laba sebagai variabel mediasi. Populasi dalam penelitian ini adalah perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017 – 2022. Teknik pengambilan sampel yang digunakan adalah *purposive sampling*, sehingga total 14 sampel penelitian digunakan dalam penelitian ini. Teknik analisis data yang digunakan dalam penelitian ini adalah regresi data panel dan Uji Sobel. Hasil analisis menunjukkan Profitabilitas, *Leverage* dan Manajemen Laba berpengaruh positif signifikan terhadap penghindaran pajak; Profitabilitas berpengaruh positif signifikan terhadap Manajemen Laba; *Leverage* tidak berpengaruh terhadap Manajemen Laba; Manajemen Laba mampu memediasi Profitabilitas terhadap Penghindaran Pajak; dan Manajemen Laba tidak mampu memediasi *Leverage* terhadap Penghindaran Pajak.

Kata kunci: Profitabilitas, *Leverage*, Manajemen Laba, Penghindaran Pajak

