

ABSTRACT

INFLUENCE OF PROFITABILITY, LEVERAGE AND COMPANY SIZE ON TAX AVOIDANCE (Empirical Study on Property and Real Estate Sector Companies Listed on the Indonesia Stock Exchange in 2021 – 2023)

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This study aims to empirically prove the effect of profitability, leverage and company size on tax avoidance in property and real estate companies listed on the Indonesia Stock Exchange (IDX) in 2021-2023. The data source used in this study is secondary data in the form of the company's annual financial statements. The research method used is quantitative method. The population in this study is the Property and Real Estate Sector which is listed on the Indonesia Stock Exchange (IDX) in 2021-2023. The sampling technique used was purposive sampling method consisting of 28 companies with research conducted for three years in 2021-2023 so that 84 samples were obtained. The analysis method used is multiple linear regression with the SPSS version 26 programme. The results of research and hypothesis testing show that Profitability has no effect on Tax Avoidance. Meanwhile, Leverage and Company Size affect Tax Avoidance.

Keywords: Profitability, Leverage, Company Size, Tax Avoidance

