

ABSTRAK

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Pengaruh Profitabilitas, *Leverage*, Ukuran Perusahaan, dan Reformasi Perpajakan Terhadap *Tax Avoidance* Serta Tinjauannya dari Sudut Pandang Islam

(Studi pada Perusahaan Subsektor Pertambangan Batu Bara yang Terdaftar dalam Bursa Efek Indonesia Periode 2016- 2020)

Penelitian ini merupakan penelitian kuantitatif kausal dengan paradigma positivisme yang bertujuan untuk menguji pengaruh profitabilitas, *leverage*, ukuran perusahaan dan reformasi perpajakan terhadap *tax avoidance*. Metode pengambilan sampel yang digunakan pada penelitian ini adalah sampel bertujuan (*purposive sampling*) dengan jenis penentuan berdasarkan pertimbangan tertentu (*judgment sampling*). Sampel yang diteliti berjumlah 15 perusahaan subsektor pertambangan batu bara yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Sumber data penelitian diperoleh dari *website* Bursa Efek Indonesia. Penelitian ini menggunakan metode analisis regresi linear berganda untuk menguji pengaruh masing-masing variabel terhadap *tax avoidance*. Hasil Penelitian ini menunjukkan bahwa profitabilitas dan *leverage* berpengaruh negatif signifikan terhadap *tax avoidance*. Ukuran perusahaan berpengaruh positif signifikan terhadap *tax avoidance*. Sedangkan reformasi perpajakan tidak berpengaruh terhadap *tax avoidance*. Dalam sudut pandang Islam, profitabilitas, *leverage*, ukuran perusahaan dan reformasi perpajakan diperbolehkan selama dilakukan sesuai dengan syara'. Sedangkan *tax avoidance* tidak diperbolehkan dalam Islam.

Keywords: Profitabilitas, *Leverage*, Ukuran Perusahaan, Reformasi Perpajakan, *Tax avoidance*.

ABSTRACT

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*The Influence of Profitability, Leverage, Company Size, and Tax Reform on Tax Avoidance and Its Review from an Islamic Perspective
(Study on Coal Mining Sub-Sector Companies Listed on the Indonesia Stock Exchange During the Period 2016- 2020)*

This study is a causal quantitative study with a positivisme paradigm that aims to examine the effect of profitability, leverage, firm size and tax reform on tax avoidance. The sampling technique used in this research is purposive sampling with the type of determination based on certain considerations (judgment sampling). The sample studied consisted of 15 coal mining sub-sector companies listed on the Indonesia Stock Exchange during the period 2016-2020. Sources of research data obtained from the website of the Indonesia Stock Exchange. This study uses multiple linear regression analysis to examine the effect of each variable on tax avoidance. The results of this study indicate that profitability and leverage have a significant negative effect on tax avoidance. Firm size has a significant positive effect on tax avoidance. Meanwhile, tax reform has no effect on tax avoidance. From an Islamic point of view, profitability, leverage, company size and tax reform are permissible as long as they are carried out in accordance with sharia. While tax avoidance is not allowed in Islam.

Keywords: Profitability, Leverage, Firm Size, Tax Reform, Tax avoidance.