

# **PENGARUH LEVERAGE, UKURAN PERUSAHAAN, PERTUMBUHAN PERUSAHAAN, DAN PROFITABILITAS TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN PROPERTI YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) TAHUN 2017-2021**

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## **Abstrak**

Penelitian ini bertujuan untuk mengetahui hubungan profitabilitas, leverage, dan komposisi dewan komisaris, komite audit, kompensasi rugi fiskal terhadap penghindaran pajak pada perusahaan perbankan yang terdaftar di BEI tahun 2017 – 2019 Metode penelitian yang digunakan adalah metode penelitian kuantitatif dengan pendekatan deskriptif. Populasi penelitian sebanyak 39 perusahaan. Teknik sampling yang digunakan yakni, purposive sampling. Berdasarkan hasil penelitian menunjukkan bahwa Secara parsial Profitabilitas berpengaruh positif terhadap penghindaran pajak , namun leverage, komposisi dewan komisaris, komite audit, dan kompensasi rugi fiskal terhadap terhadap penghindaran pajak . Hasil penelitian secara simultan menunjukkan bahwa variabel profitabilitas, leverage, komposisi dewan komisaris, komite audit dan kompensasi tidak berpengaruh simultan terhadap penghindaran pajak.

Kata Kunci: Profitabilitas; leverage; komposisi dewan komisaris ;komite audit; kompensasi rugi fiskal ; penghindaran pajak.

## **Abstract**

This study aims to determine the relationship between profitability, leverage, and the composition of the board of commissioners, audit committee, tax loss compensation against tax avoidance in banking companies listed on the IDX in 2017 - 2019. The research method used is a quantitative research method with a descriptive approach. The study population was 39 companies. The sampling technique used is purposive sampling. Based on the results of the research shows that partially profitability has a positive effect on tax avoidance, but leverage, the composition of the board of commissioners, audit committee, and tax loss compensation on tax avoidance. The results of the study simultaneously show that the variables of profitability, leverage, the composition of the board of commissioners, the audit committee and compensation have no simultaneous effect on tax avoidance.

Keywords: Profitability; leverage; the composition of the board of commissioners, the audit committee; fiscal loss compensation; tax avoidance.