ABSTRAK

PENGARUH PROFITABILITAS, *LEVERAGE* DAN *FIRM SIZE* TERHADAP NILAI PERUSAHAAN DENGAN *TAX AVOIDANCE* SEBAGAI VARIABEL INTERVENING PADA PERUSAHAAN INDUSTRI BARANG KONSUMSI YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2018-2021

Millesya Lim, S.Ak
Program Studi Magister Akuntansi
Fakultas Ekonomi Universitas Prima Indonesia

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh profitabilitas, *leverage dan firm size* terhadap nilai perusahaan dan *tax avoidance*. Selain itu, pengaruh profitabilitas, *leverage* dan *firm size* terhadap nilai perusahaan melalui *tax avoidance* sebagai variabel mediasi. Populasi dalam penelitian ini sebanyak 70 perusahaan. Metode pengambilan sampel yang digunakan adalah *purposive sampling* dan diperoleh sampel sebanyak 29 perusahaan dengan jumlah pengamatan sebanyak 116 yang menjadi objek penelitian. Data penelitian diperoleh dari laporan keuangan perusahaan jasa yang terdaftar di Bursa Efek Indonesia periode 2018-2021. Metode penelitian yang digunakan adalah model persamaan struktural pendekatan partial least square dengan menggunakan teknik analisis jalur. Hasil penelitian menunjukkan bahwa profitabilitas dan *leverage* berpengaruh terhadap *tax avoidance*, *firm size* tidak berpengaruh terhadap *tax avoidance*, profitabilitas dan *leverage* berpengaruh terhadap nilai perusahaan, *firm size* tidak berpengaruh terhadap nilai perusahaan. Hasil analisis jalur menunjukkan *tax avoidance* tidak mampu memediasi pengaruh profitabilitas, *leverage, firm size*, terhadap nilai perusahaan.

Kata Kunci: *Nilai Perusahaan, Tax Avoidance*, Profitabilitas, *Leverage, Firm Size*

ABSTRACT

THE EFFECT OF PROFITABILITY, LEVERAGE AND FIRM SIZE ON COMPANY VALUE WITH TAX AVOIDANCE AS AN INTERVENING VARIABLE IN CONSUMPTION GOODS INDUSTRIAL COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE PERIOD 2018-2021

Millesya Lim, S.Ak
Master of Accounting
Faculty of Economy, Universitas Prima Indonesia

The purpose of this study is to identify and evaluate the relationship between firm value and tax avoidance and profitability, leverage, and firm size. As a mediating variable, profitability, leverage, and company size all have an impact on the firm's value. 70 companies made up the study's sample. Purposive sampling was the sampling technique utilized, and the sample of 29 companies with a total of 116 observations that became the subject of the study was acquired. The financial reports of service businesses listed on the Indonesia Stock Exchange for the years 2018 through 2021 were used to compile the research data. A structural equation model using partial least squares and path analysis approaches was employed as the research methodology. A structural equation model using partial least squares and path analysis approaches was employed as the research methodology. According to the findings, firm size has no bearing on tax evasion, whereas profitability and leverage have an impact on firm value. Firm size also has no bearing on firm value. According to the findings of the path analysis, tax evasion cannot mitigate the impact of profitability, leverage, or business size on firm value.

Keywords: *Firm Value, Tax Avoidance, Profitability, Leverage, Company Size*