ABSTRAK

PENGARUH *LEVERAGE*, LIKUIDITAS DAN PROFITABILTAS PADA *TAX AVOIDANCE* DENGAN *SALES GROWTH* SEBAGAI MODERASI PADA PERUSAHAAN *PROPERTY REAL EASTATE*

Jenniver Laurence
Program Studi Magister (S2) - Akuntansi

Tingkat kepatuhan pembayaran pajak di Indonesia khususnya perusahan sektor property dan real estate rendah yang merupakan salah satu indikasi adanya praktik tax avoidance. Tujuan dari penelitian adalah menguji dan menganalisis pengaruh *Leverage*, Likuiditas dan Profitabiltas terhadap *Tax Avoidance* pada Perusahaan *Property Real Eastate dan Sales Growth sebagai variabel moderasi.* Metode penelitian adalah kuantitatif. Peneliti menggunakan teori keagenan dan Teori Resource Based . Populasi dalam penelitian yaitu perusahaan sektor property dan real estate yang terdaftar di Bursa Efek Indonesia (BEI) Tahun 2020-2022 sebanyak 91 perusahaan dengan jumlah sampel sebanyak 15 perusahaan dan 45 observasi serta menggunakan teknik *purposive sampling*. Hasil penelitian menunjukkan bahwa *Leverage*, Likuiditas dan Profitabiltas tidak berpengaruh terhadap *tax avoidance* pada perusahaan *property real eastate*. *Sales growth* mampu memoderasi hubungan pengaruh *leverage* terhadap *tax avoidance dan Sales growth* tidak mampu memoderasi hubungan pengaruh *likuiditas* dan *profitabiltas* terhadap *tax avoidance.*

Kata Kunci: *Leverage*, Likuiditas, Profitabiltas, *Tax Avoidance, Sales Growth*

ABSTRAK

EFFECT OF LEVERAGE, LIQUIDITY AND PROFITABILITY ON TAX AVOIDANCE WITH SALES GROWTH AS MODERATION IN EASTATE REAL PROPERTY COMPANY

Jenniver Laurence
Program Studi Magister (S2) - Akuntansi

The level of compliance with tax payments in Indonesia, especially in property and real estate sector companies, is low, which is an indication of tax avoidance practices. The aim of the research is to test and analyze the influence of Leverage, Liquidity and Profitability on Tax Avoidance in Real Estate Property Companies and Sales Growth as a moderating variable. The research method is quantitative. Researchers use agency theory and Resource Based Theory. The population in the research is 91 companies in the property and real estate sector listed on the Indonesia Stock Exchange (BEI) in 2020-2022 with a sample size of 15 companies and 45 observations and using a purposive sampling technique. The research results show that Leverage, Liquidity and Profitability have no effect on tax avoidance in real estate property companies. Sales growth is able to moderate the relationship between the influence of leverage on tax avoidance and sales growth is not able to moderate the relationship between the influence of liquidity and profitability on tax avoidance.

Keywords: Leverage, Liquidity, Profitability, Tax Avoidance, Sales Grow