

ABSTRAK

SETIA JAYA ZALUKHU. *Pengaruh Profitabilitas Dan Leverage Terhadap Penghindaran Pajak Pada Perusahaan Sektor Energi Di Bursa Efek Indonesia Periode 2022–2024*. Dibimbing oleh FERAWATI

Pajak merupakan sumber pendapatan terbesar negara, namun bagi perusahaan pajak dianggap sebagai beban yang dapat mengurangi laba, sehingga mendorong praktik penghindaran pajak (*tax avoidance*). Sektor energi rentan terhadap praktik ini karena karakteristik industrinya yang padat modal dan sering terlibat transaksi internasional. Penelitian ini bertujuan untuk menguji pengaruh profitabilitas dan leverage terhadap penghindaran pajak, baik secara parsial maupun simultan, pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2022–2024. Penelitian ini menggunakan metode kuantitatif asosiatif dengan data sekunder berupa laporan keuangan tahunan yang diperoleh dari www.idx.co.id dan website resmi perusahaan. Sampel dipilih menggunakan metode *purposive sampling* sehingga diperoleh 29 perusahaan dengan total 87 observasi. Profitabilitas diukur menggunakan *Return on Assets* (ROA), *leverage* diukur menggunakan *Debt to Asset Ratio* (DAR), dan penghindaran pajak diukur menggunakan *Effective Tax Rate* (ETR). Data dianalisis menggunakan analisis regresi linier berganda dengan bantuan SPSS 25. Hasil penelitian menunjukkan bahwa profitabilitas tidak berpengaruh signifikan terhadap penghindaran pajak, *leverage* berpengaruh positif dan signifikan terhadap penghindaran pajak, sedangkan secara simultan profitabilitas dan *leverage* tidak berpengaruh signifikan terhadap penghindaran pajak. Nilai *Adjusted R Square* sebesar 4,3% menunjukkan bahwa variasi ETR sebagian besar dijelaskan oleh faktor lain di luar model penelitian ini.

Kata Kunci: Profitabilitas, Leverage, Penghindaran Pajak, *Effective Tax Rate*, Sektor Energi.

ABSTRACT

SETIA JAYA ZALUKHU. *The Influence of Profitability and Leverage on Tax Avoidance in Energy Sector Companies Listed on the Indonesia Stock Exchange (2022–2024)*. Supervised by FERAWATI

Taxes constitute the state's largest source of revenue; however, companies view them as a burden that reduces profits, thereby incentivizing tax avoidance practices. The energy sector is particularly susceptible to such practices due to the industry's capital-intensive nature and frequent involvement in international transactions. This study aims to examine the impact of profitability and leverage on tax avoidance both individually and simultaneously among energy sector companies listed on the Indonesia Stock Exchange during the 2022–2024 period. The study employs an associative quantitative method using secondary data specifically annual financial reports obtained from www.idx.co.id and the companies' official websites. A purposive sampling method was used to select the sample, resulting in 29 companies and a total of 87 observations. Profitability was measured using Return on Assets (ROA), leverage using the Debt to Asset Ratio (DAR), and tax avoidance using the Effective Tax Rate (ETR). Data were analyzed using multiple linear regression with the aid of SPSS 25 software. The results indicate that profitability does not have a significant effect on tax avoidance, whereas leverage has a positive and significant effect; however, profitability and leverage do not have a significant simultaneous effect on tax avoidance. The Adjusted R-square value of 4.3% indicates that the variation in ETR is largely explained by factors outside this research model.

Keywords: Profitability, Leverage, Tax Avoidance, Effective Tax Rate, Energy Sector.