

ABSTRAK

Judul : Pengaruh *Leverage*, Ukuran Perusahaan dan Kompensasi Rugi Fiskal Terhadap *Tax Avoidance* pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman Yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020.

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Penelitian ini bertujuan untuk menganalisis Pengaruh *Leverage*, Ukuran Perusahaan dan Kompensasi Rugi Fiskal Terhadap *Tax Avoidance* pada perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2016-2020. *Leverage* diukur menggunakan *Debt to Equity Ratio* (DER) dengan rumus total kewajiban dibagi dengan total modal. Ukuran perusahaan diukur menggunakan rumus Log Natural (Total aset) dan Kompensasi Rugi Fiskal yang diukur menggunakan variabel dummy dimana angka 1 yang artinya terdapat kompensasi rugi fiskal dan 0 artinya tidak terdapat kompensasi rugi fiskal. Sedangkan *Tax Avoidance* diukur menggunakan *Effective Tax Rate* (ETR) dikurangi dengan *Cash Effective Tax Rate* (CETR). Populasi dalam penelitian ini adalah perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di BEI tahun 2016-2020 dan sampel dalam penelitian sebanyak 12 perusahaan makanan dan minuman yang terdaftar di BEI dengan waktu penelitian selama 5 tahun sehingga didapat 60 sampel yang diperoleh dengan teknik *purposive sampling*. Hasil penelitian menunjukkan bahwa *leverage*, ukuran perusahaan dan kompensasi rugi fiskal berpengaruh secara simultan terhadap *tax avoidance*. Secara parsial *leverage* dan ukuran perusahaan tidak berpengaruh terhadap *tax avoidance*. Sedangkan secara parsial kompensasi rugi fiskal berpengaruh negatif terhadap *tax avoidance*.

Kata kunci: *Leverage*, ukuran perusahaan, kompensasi rugi fiskal, *Tax avoidance*.

ABSTRACT

Title : “ *The Effect of Leverage, Company Size and Fiscal Loss Compensation in Manufacturing Companies in the Food and Beverage Sub Sector Listed on The Indonesia Stock Exchange (IDX) for The 2016-2020 Period*”

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This study aims to analyze the Effect of Leverage, Company Size and Fiscal Loss Compensation on Tax Avoidance in manufacturing companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange for the 2016-2020 period. Leverage is measured using the Debt to Equity Ratio (DER) with the formula for total liabilities divided by total capital. The size of the company that uses the Log Natural formula (Total assets) and Fiscal Loss Compensation which is measured using the dummy variable where the number 1 which means there is compensation for fiscal loss and 0 means there is no compensation for fiscal loss. Meanwhile, Tax Avoidance is measured using the Effective Tax Rate (ETR) minus the Cash Effective Tax Rate (CETR). The population in this study is the food and beverage sub-sector manufacturing companies listed on the IDX in 2016-2020 and the sample in as many as 12 food and beverage companies listed on the IDX with a research time of 5 years so that 60 samples were obtained using purposive sampling technique. The results of the study show that leverage, firm size and loss compensation simultaneously affect tax avoidance. Partially, leverage and firm size have no effect on tax avoidance. While partially fiscal loss compensation has a negative effect on tax avoidance.

Key word: *Leverage, Company Size, Fiscal Loss Compensation, Tax Avoidance,*