

ABSTRACT

Manufacturing companies are industrial companies that process raw materials into semi-finished goods and finished goods. There are 232 manufacturing companies listed on the IDX until the end of 2021. The largest state revenue comes from tax revenues which contribute to the State Budget funds of more than 80% of all state revenues. The realization of tax revenue in 2021 was IDR1.547.867, exceeding the target of IDR1.444.541 with a percentage of 107,15%. Based on this, there are several factors indicated related to tax avoidance, namely profitability, leverage, independent commissioners and audit committees that occur in the issuer.

This research was conducted in Manufacturing Companies, especially in the Food and Beverage Sub in 2015 – 2021 with a total sample of 6 companies by purposive sampling. The method used in this study is quantitative descriptive and the type of data used based on the time of collection is cross section data. Then the data is processed using descriptive statistical analysis, regression analysis of panel data and hypothesis testing.

The results showed that profitability, leverage, independent commissioner and audit committees did not affect tax avoidance so it can be concluded that all hypotheses contained in this study are not accepted. Which if there is an increase in the independent variables of profitability, leverage, independent commissioners and committees, the dependent variable of tax avoidance will also increase and vice versa. Based on this, it can be concluded that the companies used as samples in this study did not take tax avoidance measures.

Keyword : Companies, IDX, Leverage, Manufacturing, Profitability