ABSTRAK

Pemerintah terus berupaya meningkatkan penerimaan negara dari sektor pajak. Namun, bagi perusahaan, pajak sering dianggap sebagai beban yang dapat mengurangi laba. Akibatnya, perusahaan yang memiliki laba besar cenderung mencari cara untuk meminimalkan beban pajak, salah satunya melalui praktik tax avoidance. Penelitian ini bertujuan untuk melihat bagaimana pengaruh profitabilitas, likuiditas, leverage, dan ukuran perusahaan terhadap *tax avoidance*, serta peran *Good Corporate Governance* (GCG) sebagai variabel moderasi. Objek penelitian adalah perusahaan yang tergabung dalam Indeks LQ45 di BEI selama periode 2019–2023. Sampel dipilih dengan metode *purposive sampling*, dari total 45 perusahaan, sebanyak 27 memenuhi kriteria, sehingga dengan lima tahun observasi diperoleh 135 data pengamatan. Data dianalisis menggunakan metode *Partial Least Square* (PLS) melalui pengujian *outer model, inner model* dan *path coefficient* dengan bantuan *software* SmartPLS. Hasil penelitian menunjukkan bahwa profitabilitas, likuiditas, dan ukuran perusahaan berpengaruh negatif signifikan terhadap *tax avoidance*. Sementara itu, *leverage* tidak menunjukkan pengaruh signifikan. GCG sendiri berpengaruh positif terhadap *tax avoidance*, serta mampu memperlemah pengaruh likuiditas dan ukuran perusahaan terhadap *tax avoidance*. Namun, GCG tidak berhasil memoderasi hubungan profitabilitas dan *leverage* terhadap *tax avoidance.*

Kata Kunci: Profitabilitas, Likuiditas, *leverage*, Ukuran Perusahaan, *Tax Avoidance, Good Corporate Governance.*

ABSTRACT

The government continues to make efforts to increase state revenue from the tax sector. However, for companies, taxes are often viewed as a burden that can reduce profits. As a result, companies with large profits tend to find ways to minimize their tax burden, one of which is through tax avoidance practices. This study aims to examine the influence of profitability, liquidity, leverage, and firm size on tax avoidance, as well as the role of Good Corporate Governance (GCG) as a moderating variable. The research objects are companies listed in the LQ45 Index on the Indonesia Stock Exchange (IDX) during the 2019–2023 period. The sample was selected using purposive sampling; out of 45 companies, 27 met the criteria, resulting in 135 observations over the five-year period. Data were analyzed using the Partial Least Squares (PLS) method through outer model testing, inner model, and path coefficient analysis using the SmartPLS software. The results show that profitability, liquidity, and firm size have a significant negative effect on tax avoidance. Meanwhile, leverage does not show a significant effect. GCG has a positive effect on tax avoidance and is able to weaken the influence of liquidity and firm size on tax avoidance. However, GCG does not succeed in moderating the effect of profitability and leverage on tax avoidance.

Keywords: *Profitability, Liquidity, Leverage, Company Size, Tax Avoidance, Good Corporate Governance.*