

ABSTRACT

This study aims to analyze the factors influencing tax avoidance in food and beverage companies listed on the Indonesia Stock Exchange (IDX) for the 2022-2024 period. The independent variables used in this study are profitability, size, and sales growth, while the dependent variable is tax avoidance. This study utilizes agency theory to generate testable hypotheses, which then provide empirical conclusions.

The population used in this study is food and beverage companies listed on the IDX for the 2022-2024 period. The sample was selected using a purposive sampling method, resulting in a total of 129 observational data points eligible for testing. The analytical method used in this study is multiple linear regression analysis.

The results indicate that profitability has a positive and significant effect on tax avoidance, size has a significant negative effect, and sales growth has no significant effect on tax avoidance.

Keywords: *Profitability, Size, Sales Growth and Tax Avoidance*

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