ABSTRAK

NURFADILAH. 2024. *Pengaruh Faktor-Faktor Laporan Keuangan Dan Resiko Pajak Terhadap Tindakan Penghindaran Pajak Pada Perusahaan Farmasi Di Bursa Efek Indonesia Tahun 2019-2022*. **Skripsi. Jurusan Akuntransi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh : Andi Arman dan Saida Said.**

Penelitian ini berfokus pada faktor-faktor laporan keuangan dan resiko pajak terhadap penghindaran pajak. Penelitian ini menggunakan purposive sampling, sehingga diperoleh sampel sebanyak 8 perusahaan. Tujuan penelitian ini adalah untuk mengetahui pengaruh profitabilitas, leverage, likuiditas, komite audit dan resiko pajak terhadap penghindaran pajak pada perusahaan farmasi di Bursa Efek Indonesia. Metode yang digunakan dalam penelitian ini melalui pendekatan kuantitatif. Jenis data yang digunakan data sekunder dengan mengakses web Bursa Efek Indonesia www.idx.co. Metode analisis data yang digunakan meliputi Statistik Deskriptif, Uji Asumsi Klasik, Analisis Regresi Data Panel dan Uji Hipotesis. Data yang terkumpul dianalisis dengan menggunakan program Eviews versi 12. Berdasarkan hasil olahan data yang telah dikumpulkan dan hasil pengujian yang telah dilakukan terhadap penelitian, maka dapat diambil kesimpulan sebagai berikut : (1) Profitabilitas tidak berpengaruh terhadap penghindaran pajak (2) Leverage berpengaruh terhadap penghindaran pajak (3) Likuiditas berpengaruh terhadap penghindaran pajak (4) Komite Audit berpengaruh terhadap penghindaran pajak (5) Resiko Pajak tidak berpengaruh terhadap penghindaran pajak.

Kata Kunci : *Penghindaran Pajak, Profitabilitas, Leverage, Likuiditas, Komite Audit, Resiko Pajak*

ABSTRACT

NURFADILAH. 2024. *The Influence of Financial Report Factors and Tax Risks on Tax Avoidance Actions in Pharmaceutical Companies on the Indonesian Stock Exchange in 2019-2022. Thesis. Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Andi Arman and Saida Said.*

This research focuses on financial reporting factors and tax risk on tax avoidance. This research used purposive sampling, so that a sample of 8 companies was obtained. The aim of this research is to determine the effect of profitability, leverage, liquidity, audit committee and tax risk on tax avoidance in pharmaceutical companies on the Indonesia Stock Exchange. The method used in this research is a quantitative approach. The type of data used is secondary data by accessing the Indonesian Stock Exchange website www.idx.co. The data analysis methods used include Descriptive Statistics, Classical Assumption Tests, Panel Data Regression Analysis and Hypothesis Testing. The collected data was analyzed using the Eviews version 12 program. Based on the results of the processed data that has been collected and the results of tests that have been carried out on the research, the following conclusions can be drawn: (1) Profitability has no effect on tax avoidance (2) Leverage has an effect on tax avoidance taxes (3) Liquidity has an effect on tax avoidance (4) Audit Committee has an effect on tax avoidance (5) Tax Risk has no effect on tax avoidance.

Keywords: *Tax Avoidance, Profitability, Leverage, Liquidity, Audit Committee, Tax Risk*