

**PENGARUH *INVENTORY INTENSITY*, *FINANCIAL DISTRESS*,
LEVERAGE, DAN PROFITABILITAS TERHADAP *TAX
AVOIDANCE* DENGAN MENGGUNAKAN *FIRM SIZE* SEBAGAI
VARIABEL *MODERATING***

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh *inventory intensity*, *financial distress*, *leverage*, *profitabilitas* terhadap *tax avoidance* dengan menggunakan *firm size* sebagai variabel moderating. Populasi penelitian ini adalah perusahaan retail yang terdaftar di Bursa Efek Indonesia periode 2017-2021. Penelitian ini menggunakan metode penelitian kuantitatif kausalitas dengan jenis data sekunder yang diperoleh dari laporan keuangan. Teknik pemilihan sampel yang digunakan adalah teknik *purposive sampling* dengan jumlah sampel terkumpul sebanyak 19 perusahaan ritel. Data yang telah diperoleh diuji menggunakan uji asumsi klasik, selanjutnya dilakukan uji hipotesis menggunakan analisis linear berganda. Berdasarkan uji hipotesis diperoleh hasil yang menunjukkan bahwa (1) *Profitability* berpengaruh positif terhadap *tax avoidance*. (2) *Inventory intensity*, *Financial distress*, *Leverage* tidak berpengaruh terhadap *tax avoidance*. (3) *firm size* tidak dapat memoderasi hubungan antara *Inventory intensity*, *Financial distress*, *Leverage*, dan *Profitability* terhadap *tax avoidance*.

Kata Kunci: *Tax Avoidance*, *Financial Distress*, *Inventory Intensity*, *Leverage*, *Profitabilitas*

Abstract

This study aims to analyze the effect of inventory intensity, financial distress, leverage, profitability on tax avoidance by using firm size as a moderating variable. The population of this study are retail companies listed on the Indonesia Stock Exchange for the period 2017-2021. This study uses a quantitative causality research method with secondary data obtained from financial statements. The sample selection technique used is purposive sampling technique with the number of samples collected as many as 19 companies. The data that has been obtained were tested using the classical assumption test, then the hypothesis was tested using multiple linear analysis. Based on the hypothesis test, the results show that (1) Profitability has a positive effect on tax avoidance. (2) Inventory intensity, Financial distress, Leverage have no effect on tax avoidance. (3) firm size cannot moderate the relationship between Inventory intensity, Financial distress, Leverage, and Profitability on tax avoidance.

Keyword: *Tax Avoidance*, *Financial Distress*, *Inventory Intensity*, *Leverage*, and *Profitability*