

The Influence of Profitability, Leverage and Good Corporate Governance on Tax Avoidance (Studies at Manufacturing Companies Listed on the IDX 2017 – 2021)

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Abstract

This Study aims to analyze the effect of Profitability, Leverage and Good Corporate Governance on Tax Avoidance. This research was conducted in the Manufacturing Companies Listed on the IDX with 151 companies as a sample by purposive sampling. The method used by researchers is a 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, panel analysis regresi data, and hypothesis testing. The results showed that the Profitability, Leverage and Good Corporate Governance influenced Tax Avoidance.

Keywords

Companies, IDX, Leverage, Manufacturing, Profitability

Biographies

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