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The Influence of Profitability and Leverage on Tax Avoidance in Food and Beverage Companies Registered on BEI in 2019 - 2023 (Tri Wulan III)

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Abstract
The aim of this research is to determine the effect of profitability and leverage on tax avoidance carried out in food and beverage companies listed on the Indonesia Stock Exchange for the period 2019 - 2023 (Tri Wulan III). This research uses a quantitative method, namely by conducting verification research with an explanatory survey method, a method that aims to test hypotheses. The samples used in this research were 10 with a total of 50 data samples studied. The techniques used in this research are descriptive statistics, classical assumption tests, multiple linear regression hypothesis tests and coefficient of determination tests. The results of this research show that partially there is no significant influence of profitability and leverage on tax avoidance. Simultaneously, profitability and leverage do not have a significant effect on tax avoidance in food and beverage companies listed on the Indonesia Stock Exchange.

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Abstrak
Tujuan penelitian ini adalah untuk mengetahui pengaruh profitabilitas dan leverage terhadap tax avoidance yang dilakukan pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2019 – 2023 (Tri Wulan III) . Penelitian ini menggunakan metode Kuantitatif yakni dengan melakukan penelitian verifikatif dengan metode explanatory survey adalah metode yang bertujuan untuk menguji hipotesis, sampel yang digunakan pada penelitian ini sebanyak 10 dengan jumlah sampel yang diteliti sebanyak 50 data . Teknik yang digunakan dalam penelitian ini adalah statistik deskriftif , uji asumsi klasik , regresi linier berganda uji hipotesis dan uji koifisien determinasi . Hasil penelitian ini menunjukan bahwa secara parsial tidak adanya pengaruh yang signifikan dari profitabilitas dan leverage terhadap tax avoidance . Secara simultan profitabilitas dan leverage secara serentak tidak berpengaruh signifikan terhadap tax avoidance pada perusahaan makanan dan minuman yangg terdaftar di Bursa Efek Indonesia.

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1. INTRODUCTION

Tax is a source of state revenue which is used to finance state expenditure. The classification of taxes based on tax collection institutions consists of central taxes and regional taxes (Riftisari, 2019). PSAK 46 (Revised 2015)

About Income Tax Accounting regulates how an entity presents and discloses the entity's income tax obligations. Tax Regulations (Income Tax Law-PPh Law) and Financial Accounting Standards (SAK) have differences in the recognition and measurement of income and expenses that can be presented in financial reports, due to differences in objectives between accounting standards and tax law regarding income tax recognition (PPh) of the company and this difference can give rise to deferred tax.

Taxes play an important role in state revenue to finance state expenditure with the aim of improving people's welfare Taxes play a role in increasing national development. Companies as taxpayers have obligations and are responsible for paying their taxes. However, for companies themselves, taxes are one of the burdens that companies can become aggressive in taxation. This creates a conflict between the government's goal of maximizing revenue through the tax sector and the company's goal of minimizing and streamlining the total tax burden.

There are three types of tax collection systems in Indonesia. Where this system is related to the method of calculating the amount of tax that must be paid and the implementation of tax activities themselves and each country has a different tax collection system. The tax collection system in Indonesia is regulated in the Income Tax Law (UU PPh). Three tax collection systems it consists ofSelf Assessment System, Official Assessment System, Withholding Assessment. The tax collection system implemented in Indonesia is a self-assessment system. According to Official (2017:11) Self-Assessment System is a tax collection system that gives taxpayers the authority to determine for themselves the amount of tax owed each year in accordance with applicable tax laws and regulations. There are many sectors that require cutting profits, one of which is the expenditure sector for business operational needs, and also the tax costs sector which is quite burdensome. Several efforts have been made to reduce or minimize the tax burden, such as tax avoidance. Taxes such as tax planning (tax planning), and tax evasion (tax evasion), Tax Avoidance is an action to reduce the company's tax burden byways that are legal and legitimate in the eyes of the law.

The phenomenon that occurred in 2019 was that British American Tobacco (BAT) carried out tax evasion in Indonesia through PT Bentoel Internasional Investama. BAT suffers losses of US$ 14 million per year, diverting some of its revenues out of Indonesia in two ways. First, through an intra-company loan between 2013 and 2015 from a related company in the Netherlands namely Rothmans Far East BV to refinance bank debt and pay for machinery and equipment. Interest payments on these loans can be deducted from the company's taxable income in Indonesia.

BAT made a Jersey-originated loan through a company in the Netherlands primarily to avoid tax deductions for interest payments to non-residents. Indonesia applies a tax cut of 20%, but because there is an agreement with the Netherlands the tax is 0%. Indonesia and the UK have an agreement setting the tax rate on interest at 10%. Bentoel makes payments for royalties, fees and IT costs totaling US$ 19.7 million per year.

These fees were used to pay royalties to BAT Holdings Ltd for the use of the Dunhill and Lucky Strike brands amounting to US$ 10.1 million, paying technical and consulting fees to BAT Investment Ltd amounting to US$ 5.3 million, and paying IT costs for British American Shared Services (GSD) limited amounting to US$ 4.3 million. In recent years, as a result, the country has suffered losses of US$ 14 million per year. BAT has completed transactions for debt interest payments and repayment to the UK for royalties, fees and IT costs.

According to Erly in (Jasmine, 2017) Tax avoidance is a legal reduction effort that is carried out by optimally utilizing the provisions in the field of taxation, such as exceptions and deductions that are permitted as well as the benefits of things that have not yet been done. regulated and the weaknesses that exist in the applicable tax regulations. Tax avoidance is a legal thing in tax regulations, but the government does not allow this because it can cause an increase in the tax burden and hamper the income of the country that pays taxes.

In this research, tax avoidance is measured using the cash effective tax rate (CETR), which is the ratio of cash tax payments to company income tax profits. Tax payments in cash are found in the flow statement in the income tax payment post in cash flows for operating activities, while profit before income tax is found in the profit and loss statement. Based on Article 17 paragraph (1) part B of Law No. 36 of 2008, the tax rate imposed on business entities is 25%. The higher the cash effective tax rate (CETR) percentage, which is close to the corporate income tax rate of 25%, indicates that the company's level of tax avoidance is lower. The lower the cash effective tax rate (CETR) percentage level indicates the higher the tax avoidance.

Profitability

Profitability is a measure used to assess the extent to which a company is capable to produce profit at an acceptable level. Sumani et al (2021:125) define profitability ratios as ratios used to assess companies in seeking profits in a certain period. The profitability of a company can be assessed in various ways depending on the profits and assets or capital that will be compared with each other.

"Profitability is the company's ability to earn profits related to sales, total assets and own capital" (Santoso and Priatinah, 2016).

"Profitability is the level of net profit that a company is able to achieve when carrying out its operations. Profitability shows the ability of the capital invested in all assets to generate profits for investors" (Ambarsari and Hermanto, 2017).

"The profitability ratio is a financial ratio that shows the level of reward or gain (profit) compared to sales. "The better the profitability ratio, the better the company's ability to gain profits and utilize available resources," Hakim (2021).

The definition of profitability ratio according to Fahmi (2013: 116) is: "Profitability ratio is to show the company's success in generating profits. Potential investors will carefully analyze the smooth running of a company and its ability to earn profits.

The better the profitability ratio, the better it describes the company's ability to generate high profits." 21 From the definitions above, it can be concluded that the profitability ratio is a ratio used to measure a company's ability and success in earning profits in relation to sales, assets and investments.

From the definitions above, it can be concluded that the profitability ratio is a ratio used to measure a company's ability and success in earning profits in relation to sales, assets and investments. In this research, the return on assets (ROA) indicator is used because the company can generate profits from the assets it owns and ROA shows the company's ability to generate profits from the assets it uses. The higher the profits obtained by the company, the better the company management manages its company assets. Therefore, return on assets is very important for companies to develop the company so that they can get greater profits or profits. The formula for Return on Assets is:

$$\text{Return on Assets} = \frac{\text{Laba bersih}}{\text{Total aset}} \times 100\%$$

Leverage

Leverage is a financial instrument used to increase the return or profitability of a company or investment. Often used by companies to increase their business scale, increase production, increase employment opportunities, or expand their business by using leverage, companies can obtain greater returns than before. Investors use leverage to increase confidence to the market, thereby enabling them to increase profits. This makes leverage a valuable asset in investing. Companies can also use leverage to meet investment needs in their business operations to increase shareholder value.

However, companies with high leverage risk losing their shareholders. If they have high leverage, they have to pay back the borrowed leverage. To increase leverage, companies must invest more in reducing their leverage ratio. In the future, the company may have a high leverage ratio.

According to Harahap (2013:86) leverage is a ratio that describes the relationship between a company's debt and capital. This ratio can see how far the company is financed by debt or external parties and the company's capabilities as described by capital.

The leverage ratio measures how much a company is financed with debt. Using debt that is too high will endanger the company because the company will fall into the extreme leverage category, that is, the company is trapped in a high level of debt and it is difficult to get rid of the debt burden. Therefore, it is better for companies to balance how much debt is appropriate to take and where the sources that can be used to pay debts come from (Fahmi, 2014). The financial leverage ratio is used to measure the relationship between total assets and the equity capital used to fund assets. The greater the proportion financed with equity shares, the lower the financial leverage ratio.

The Directorate General (Ditjen) of Taxes stated that many companies carry out debt engineering to reduce the amount of their taxes. One method used is to increase debt so that the interest on the debt is large and the tax burden decreases (Fuad, 2013). This situation is in accordance with research by Richardson and Lanis (2007) and Noor (2010) in Nugraha (2014) which states that interest costs can reduce the size of the tax burden, so that the higher the level of leverage will cause the Cash Effective Tax Rate (CETR) to be smaller. In general, there are 8 (eight) leverage ratios, namely dept to total assets, debt to equity ratio, times interest earned, cash flow coverage, long-term debt to total capitalization, fixed charge coverage, and cash flow adequacy (Fahmi, 2014). However, in this research, the leverage ratio that will be used is the debt-to-equity ratio. The debt-to-equity ratio is a ratio whose position is that the lower the ratio, the better it will be, because it is safe for creditors during liquidation. The following is the Debt-to-Equity Ratio, where this ratio is also known as a ratio that looks at the company's debt ratio, which is obtained from the comparison of total debt divided by total equity.

The Debt-to-Equity Ratio formula is:

$$Rumus\ Debt\ to\ Equity = \frac{Total\ Liabilities}{Total\ Equity}$$

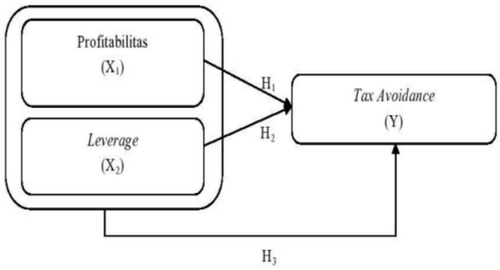
Taxes of Avoidance

Tax evasion is a practice of avoiding taxes by avoiding payments taxes by seeking and using tax advantages in a country. Tax avoidance is a tax practice carried out by taxpayers to minimize individual or company tax payments, thereby causing difficulties for the country's economy by reducing state tax revenues from the tax sector, even though taxpayers have various ways of carrying out tax avoidance.

According to Pohan (2013), Tax avoidance is a tax avoidance strategy and technique that is carried out legally and safely for taxpayers because it does not conflict with tax provisions.

As one example, the facilities or tax relief obtained by Indonesian MSMEs through the provisions in PP Number 23 of 2018it is often misused by naughty entrepreneurs who do not want to pay PPh. As we know, with this policy MSMEs are only required to pay PPh withrate of 0.5% of business turnover. So, to take advantage of this facility, mischievous individuals can break up the financial reports of personal bodies and businesses so that gross circulation does not exceed IDR 4.8 billion.

2. RESEARCH METHOD



In this research, the type of research used is verification research with method Explanatory survey is a method that aims to test hypotheses, which is generally research that explains phenomena in the form of relationships between variables.

This research aims to test and provide empirical evidence regarding the influence of independent variables, namely profitability as variable 1(X1) and leverage as variable 2(X2) on the dependent variable tax avoidance (Y) in food and beverage sub-sector manufacturing companies registered in Indonesian Stock Exchange (BEI) 2019-2023 Tri Wulan III.

This research uses a quantitative method, namely by conducting verification research with an explanatory survey method, a method that aims to test hypotheses. The samples used in this research were 10 with a total of 50 data samples studied. The techniques used in this research are descriptive statistics, classical assumption tests, multiple linear regression hypothesis tests and coefficient of determination tests.

3. RESULTS AND DISCUSSION

Descriptive Statistics

		ROA	CETR	DER
N	Valid	50	50	50
	Missing	0	0	0
Mean		8.7458	.2564	.7924
Std. Error of Mean		.68390	.03535	.11526
Median		7.2700	,2200	,5200
Mode		5.19a	.17a	.22a
Std. Deviation		4.83591	.24995	.81498
Variance		23,386	,062	,664
Skewness		,891	6,019	2,390
Std. Error of Skewness		,337	,337	,337
Kurtosis		,417	39,984	6.136
Std. Error of Kurtosis		,662	,662	,662

Range	20.59	1.88	4.09
Minimum	1.59	.02	.06
Maximum	22.18	1.90	4.15
Sum	437.2 9	12.82	39.62

(Source: SPSS 25 data processing results)

Description of each variable based on the table, namely:

a. The highest tax avoidance (CETR) was 1.90 which occurred at the Indofood CBP Sukses Makmur Tbk (ICBP) company in 2023 Tri Wulan III and the lowest amount of 0.02 that occurred in the company of PT Panca Mitra Multiperdana Tbk. (PMMP) in 2020. The mean and median tax avoidance values are 0.2564 and 0.22. The standard deviation for tax avoidance is 0.24995. The average value (Mean) of tax avoidance is greater when compared to the standard deviation value, so it can be concluded that the average. from all the data on the tax avoidance variable, it is able to describe all the variable data well.

b. Profitability (ROA), the highest profitability is 22.18occurred at the company Akasha Wira International Tbk. (ADES) in 2022 and the lowest is 1.59 PT. Panca Mitra Multiperdana Tbk. (PMMP) 2023 Tri Wulan III.The mean and median leverage values are8.7458And7.27. The standard deviation of Profitability is 4.83591. The average (mean) value of Profitability is greater when compared to the standard deviation value, so it can be concluded that the average of all data on the Profitability variable is able to describe all variable data well.

c. The highest leverage (DER) of 4.15 occurred in the company PT Panca Mitra Multi Tbk. (PMMP) in 2019 and the lowest was 0.06 in PT Campina Ice Cream Industry Tbk. (CAMP)2023 Tri Wulan III. The mean and median leverage value is 0.7924 and 0.52. The standard deviation of profitability is 0.81498. The average value (mean)Leverage smaller when compared to the standard deviation value so that it can be concluded that the average of all data on the leverage variable varies but is not accurate to the mean.

Normality test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		50
Normal Parameters, b	Mean	.0000000
	Std. Deviation	.24538291
Most Extreme Differences	Absolute	,284
	Positive	,284
	Negative	-.244
Statistical Tests		,284
Asymp. Sig. (2-tailed)		,000c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Based on the results of the Kolmogrov-Smirnov statistical test, data can be concluded to be normally distributed if the significant value is <0.05. It can be seen from the table above that the significance value is 0.000 > 0.05, thus it can be concluded that Profitability, Leverage and Tax Avoidance meet the requirements because they are normally distributed.

Multicollinearity Test

Coefficients[a]							
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics
		B	Std. Error	Beta			Tolerance
1	(Constant)	.352	.106		3.316	.002	
	ROA	-.010	.008	-.200	-1.218	.229	.759
	DER	-.007	.050	-.022	-.135	.893	.759
a. Dependent Variable: CETR							

Based on data from the multicollinearity test, the data is concluded to be free from the multicollinearity test if the tolerance value is 0.1 and the VIF value is >10. Judging from the table above, it shows that the tolerance value for Return on Assets and Debt Equity Ratio is 0.759 > 10 and the Return on Assets and Debt to Equity Ratio value is 1.318 and it can be concluded that the data used in this research does not have problems with the multicollinearity test.

Test of Autocorrelation

Model Summary b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson

1	.190a	,036	-.005	.25055	2,034

a. Predictors: (Constant), ROA, DER

b. Dependent Variable: CETR

The autocorrelation test is used to determine whether there is a correlation between confounding errors in period t and confounding errors in period t. The method used in this research is the Durbin-Watson test method

The table above shows the Durbin Waston (DW) value of 2.034. The value N = 50 d= 2,034
DL= 1,285 Du= 1,445
4-DL= 4- 1.285= 2.715
4-DU= 4- 1.445= 2,555

With the results Du<d<Du =1.445<2.034<2.555 then it can be concluded that the null hypothesis accepted which means there is no autocorrelation.

Coefficient of Determination Test (R2)

Model Summary b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.190a	,036	-.005	.25055	2,034

a. Predictors: (Constant), ROA, DER
b. Dependent Variable: CETR

Based on the test results, the table above shows that the value obtained from the coefficient of determination r square is 0.036, but this research uses more than 1 independent variable, so the adjusted r square value is used to measure the proportion of influence between the independent variables on the dependent variable. The adjusted r square value is -0.005, this shows that the smaller the value of R2 means the ability of the independent variables to provide all the required information.

Simultaneous F-Test

ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.111	2	,055	,884	.420b
	Residual	2,950	47	,063		

	Tota l	3,061	49			

a. Dependent Variable: CETR
b. Predictors: (Constant), ROA, DER

To find out the f table at a significance level of 0.05, it is df = nk-1 =50-2- 1= 47, so that the f table is 3.195. The results of the t test in this research can be seen in the following table:

Based on the table above, it is known that the significant value is 0.420> 0.05, which means the hypothesis is rejected, and means that profitability and leverage simultaneously have no effect on tax avoidance.

Partial T- Test

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,352	.106		3,316	,002
	DER	-.007	,050	-.022	-.135	,893
	ROA	-.010	,008	-.200	-1,218	,229

a. Dependent Variable: CETR

Based on the results of the Partial T-test, it can be concluded that the significant value of variable 1 Profitability (ROA) is 0.229. Because the significance value is 0.229> Probability, it can be concluded that H1 or the first hypothesis is rejected. This means that there is no influence of Profitability (X1) on Tax Avoidance. And the significance value of Leverage (DER) variable 2of 0.893, which means 0.893> 0.05. This means that there is no influence of Leverage (X2) on Tax Avoidance.

4. CONCLUSION

Based on research that has been carried out in research on the influence of profitability and leverage on tax avoidance in food and beverage companies listed on the Indonesia Stock Exchange in the period 2019 - 2023 (Tri Wulan III) or equal to 5 years minus 3 months of observation, conclusions can be drawn

1. Profitability has no effect on tax avoidance in food and beverage companies on the Indonesia Stock Exchange in the 2019 – 2023 period (Tri Wulan III)
2. Leverage doesn’t influence on tax avoidance in food and beverage companies on the Indonesia Stock Exchange in the 2019 – 2023 period (Tri Wulan III)

3. Based on the test results above, it was found simultaneously that Profitability and Leverage did not have a significant influence on Tax Avoidance

5. SUGGESTION

Based on the results of the research that has been carried out, the author gives suggestions for future researchers to give more consideration to taking a large number of samples because the possibility of independent variables in explaining the variation in independent variables is very limited, and for further research not only to carry out research on food companies and drink.

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