

## **ABSTRACT**

*This study aims to analyze the effects of profitability, firm size, and leverage on tax avoidance among consumer staples companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. This study uses agency theory and political cost theory as the basis for formulating hypotheses. The independent variables used are profitability, firm size, and leverage, while the dependent variable is tax avoidance.*

*The study population consists of all consumer staples sector companies on the IDX for the 2021–2024 period, with a sampling technique using purposive sampling to obtain observation data suitable for testing. The analysis method used is multiple linear regression. The results show that profitability and leverage have a positive and significant effect on tax avoidance, while Firm size has a negative effect on tax avoidance.*

**Keywords: Profitability, Firm size, Leverage, Tax avoidance**



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