

Abstract

Tujuan penelitian ini untuk mengetahui pengaruh ukuran perusahaan profitabilitas, *leverage* dan *corporate governance* terhadap *tax avoidance*. Populasi dalam penelitian ini adalah sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia pada tahun 2015-2017, sedangkan sampel pada penelitian ini sebanyak 30 perusahaan. Teknik pengambilan keputusan menggunakan metode *purposive sampling*. Penelitian ini menggunakan analisis regresi berganda, dan moderated regression analysis dengan bantuan program SPSS. Hasil penelitian ini menunjukkan bahwa variabel ukuran perusahaan berpengaruh positif terhadap *tax avoidance*. Sedangkan profitabilitas, *leverage* dan komite audit tidak berpengaruh terhadap *tax avoidance*, kepemilikan institusional, dewan komisaris independen, dan kualitas audit berpengaruh negatif terhadap *tax avoidance*.

Kata kunci: *tax avoidance*, ukuran perusahaan, profitabilitas, *leverage*, kepemilikan institusional, dewan komisaris independen, kualitas audit dan komite audit

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The purpose of this study was to determine the effect of company size profitability, leverage and corporate governance on tax avoidance. The population in this study is the food and beverage sub sector listed on the Indonesia Stock Exchange in 2015-2017, while the sample in this study were 30 companies. Decision making techniques using purposive sampling method. This study uses multiple regression analysis, and moderated regression analysis with the help of the SPSS program. The results of this study indicate that company size variables have a positive effect on tax avoidance, profitability, leverage and audit committee do not affect tax avoidance, institutional ownership, independent board of commissioners, and audit quality negatively affect tax avoidance.

Keywords: tax avoidance, company size, profitability, leverage, institutional ownership, independent board of commissioners, audit quality and audit committee