ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Return On Assset (ROA), Leverage*, ukuran perusahaan, kompensasi rugi fiskal, kepemilikan institusional dan *sales growth* terhadap penghindaran pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2011-2015. Sampel yang digunakan pada penelitian ini adalah perusahaan manufaktur yang terdaftar di bursa efek indonesia berdasarkan ketentuan yang telah ditetapkan. Metode sampling yang digunakan adalah *purposive sampling* dan uji hipotesis menggunakan analisis regresi linear berganda.

Perhitungan penghindaran pajak menggunakan rumus ETR *(Effective Tax rate)* dan hasil penelitian ini menunjukan bahwa variabel independen *ROA* dan *sales growth* berpengaruh secara signifikan terhadap penghindaran pajak, namun variabel *leverage*, ukuran perusahaan, kepemilikan institusional, dan kompensasi rugi fiskal tidak berpengaruh terhadap penghindaran pajak. Hasil koefisien determinasi *(adjusted R)* sebesar 0.275. Hal ini menunjukan bahwa pengaruh keseluruhan variabel independen ROA, variabel *leverage,* ukuran perusahaan, kepemilikan institusional, kompensasi rugi fiskal, dan *sales growth* sebesar 27.5% sedangkan sisanya sebesar 72.5% dipengaruhi oleh variabel lain.

kata kunci : kepemilikan institusional, kompensasi rugi fiskal, *leverage*, *ROA*, *sales growth, Tax avoidance* , dan ukuran perusahaan.

ABSTRACT

This study aimed to examine the effect ofthe Return on Assets (ROA), leverage, company size, compensation tax losses, andinstitutional ownership, sales growth against tax avoidance on manufacturing companies listed in Indonesia Stock Exchange (BEI) 2011-2015. The sample used in this study is a manufacturing company listed on the Indonesian stock exchange is based on criteria that have been set. The sampling method used is purposive sampling and testing this hypothesis using multiple linear regression analysis.
Proxy calculation of tax evasion in this study using a proxy ETR (Effective Ttax Rate) and the results of this study showed that the independent variables are ROA and sales growth significantly influence the partial tax avoidance, but the variable leverage,size, tax loss carry forwards and institutional ownership has no effect on partial tax evasion. The results of coefficient of determination (adjusted R^2) of 0.275. This suggests that the overall effect of independent variables are ROA, Leverage, Company Size, tax loss carry forwards, institutional ownership and sales growth against tax avoidance amounted to 27.5% while the remaining 72.5% is influenced by other variables.

Keyword : Company Size, compensation tax losses, , institutional ownership, Return On Asset, sales growth , and Tax Avoidance.