

ABSTRAK

Tujuan penelitian ini adalah menguji tentang pengaruh Profitabilitas, *leverage* dan Mekanisme *Corporate Governance* terhadap Penghindaran Pajak. Populasi penelitian ini yaitu perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2015-2017. Berdasarkan metode *purposive sampling* dihasilkan 36 perusahaan manufaktur sektor industri barang konsumsi sebagai sampel penelitian. Teknik analisis dalam penelitian ini dengan analisis regresi linear berganda menggunakan IBM SPSS 23. Berdasarkan hasil penelitian ini membuktikan bahwa profitabilitas, komite audit berpengaruh positif terhadap penghindaran pajak. Sedangkan *leverage*, kepemilikan institusional, dan dewan komisaris independen berpengaruh negatif terhadap penghindaran pajak.

Kata Kunci : *Penghindaran Pajak, Profitabilitas, Leverage, Kepemilikan institusi, Dewan komisaris independen, Komite audit*

ABSTRACT

This study aims to axamine the effect of profitability, leverage and corporate governance mechanisms on tax avoidance. The population of this research is manufacturing companies in the consumer goods industry sector which are listed on the Indonesia Stock Exchange (IDX) for the period 2015-2017. Based on purposive sampling method produced 36 manufacturing companies in the consumer goods industry sector as a research sample. The analysis technique in this study with multiple linear regression analysis using IBM SPSS 23. Based on the results of this study prove that profitability, the audit committee has a positive effect on tax avoidance. While institutional ownership leverage, and independent board of commissioners have a negative effect on tax avoidance.

Keywords: *Tax Avoidance, Profitability, Leverage, Institusional Ownership, Independent Board of Commissioners, Audit Committee*