

ABSTRAK

Pajak berperan penting dalam pembangunan Negara. Fluktuasi kegiatan perekonomian yang dialami perusahaan tidak mendapatkan toleransi dari pemerintah yang menginginkan perolehan pajak yang progresif dan stabil. Kondisi inilah yang menyebabkan perusahaan berusaha mengurangi pembayaran pajak secara legal (penghindaran pajak). Fenomena penghindaran pajak dilakukan karena banyak Wajib Pajak terbebani dalam pembayaran pajak. Judul penelitian ini “**Pengaruh *Return On Asset (ROA)*, *Leverage*, *Ukuran Perusahaan*, *Kompensasi Rugi Fiskal*, *Kepemilikan Institusional* Dan *Corporate Risk* Terhadap Penghindaran Pajak (Studi Empiris Perusahaan Manufaktur Yang Terdaftar di BEI 2010-2015).**”

Jenis penelitian kuantitatif dari data sekunder berupa laporan keuangan perusahaan manufaktur yang terdaftar di BEI 2010-2015. Diperoleh 120 sampel dengan metode purposive sampling dan dilakukan uji asumsi klasik, regresi linear berganda, uji koefisien regresi parsial (uji t), uji koefisien regresi simultan (uji F), uji koefisien determinasi (R^2).

Hasil pengujian asumsi klasik data normal, terbebas dari multikolinearitas, heteroskedastisitas, dan autokorelasi. Hasil penelitian menunjukkan ROA, leverage, ukuran perusahaan, kompensasi rugi fiskal, kepemilikan institusional, dan corporate risk berpengaruh signifikan secara simultan terhadap penghindaran pajak pada perusahaan manufaktur yang terdaftar di BEI 2010-2015. ROA berpengaruh terhadap penghindaran pajak, leverage dan corporate risk berpengaruh negatif terhadap penghindaran pajak, sedangkan ukuran perusahaan, kompensasi rugi fiskal, dan kepemilikan institusional tidak berpengaruh terhadap penghindaran pajak.

Kata kunci : ROA, *Leverage*, Risiko Perusahaan dan *Tax Avoidance*.

ABSTRACT

*Tax play an important role in country development .Fluctuations economic activities experienced companies did not get tolerance from the government who want of tax revenue who progresif and stable .This matter who cause of the trying to reduce the payment of tax legally (tax avoidance) .Phenomena tax evasion done because many taxpayers burdened in the payment of tax .Going to call this research “**Influence return on assets (ROA) , leverage , the size of the company , compensation losers fiscal , ownership of institutional and corporate risk to tax evasion (empirical studies manufacturing companies who enrolled in bei 2010-2015) .** “*

Quantitative the kind of research from the data in the form of secondary financial report manufacturing companies who enrolled in bei of 2010 to 2015 .Obtained 120 sample with the methods of sampling and purposive undergone a classical the assumption , linear regression worship of idols , the regression coefficient test partial (t) test , the regression coefficient test simultaneous test (f) , a coefficient test determination (r²) .

The results of testing the assumption classical data normal , free from multikolinearitas , heteroskedastisitas , and autokorelasi .The research results show roa , leverage , the size of the company , compensation losers fiscal , institutional ownership , and corporate risk significant simultaneously to tax evasion in manufacturing companies who enrolled in bei of 2010 to 2015 .Roa impact on tax evasion , leverage and corporate risk have a negative influence on tax evasion , while the size of the company , compensation losers fiscal , and possession of institutional has not been affecting the tax evasion .

Keyword : ROA, Leverage, Corporate Risk, dan Tax Avoidance.