

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, *leverage*, ukuran perusahaan, komisaris independen, dan pertumbuhan penjualan terhadap penghindaran pajak. Penghindaran pajak diukur menggunakan *Cash Effective Tax Rate*.

Sampel penelitian ini diperoleh dengan menggunakan metode *purposive sampling* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2013-2016 dan berdasarkan kriteria sampel yang sudah ditentukan maka diperoleh sampel 44 perusahaan manufaktur. Analisis data dalam penelitian ini menggunakan analisis regresi linear berganda dengan aplikasi SPSS (*Statistical Product and Service Solutions*).

Hasil penelitian ini menunjukkan bahwa (1) profitabilitas berpengaruh negatif terhadap penghindaran pajak, (2) *leverage* tidak berpengaruh terhadap penghindaran pajak, (3) ukuran perusahaan tidak berpengaruh terhadap penghindaran pajak, (4) komisaris independen tidak berpengaruh terhadap penghindaran pajak, (5) pertumbuhan penjualan berpengaruh negatif terhadap penghindaran pajak.

Kata Kunci: profitabilitas, *leverage*, ukuran perusahaan, komisaris independen, pertumbuhan penjualan, dan penghindaran pajak.

ABSTRACT

This research aims to examine the influence of profitability, leverage, firm size, independent commissioner, and sales growth against tax avoidance. Tax avoidance is measured using the Cash Effective Tax Rate.

The sample of this research is obtained by using purposive sampling method at manufacturing company which listed in Indonesia Stock Exchange (BEI) in 2013-2016 period and based on sample criterion that has been determined then obtained sample 44 manufacturing company. Data analysis in this research use multiple linear regression analysis with SPSS (Statistical Product and Service Solutions) application.

The results of this research indicates that (1) profitability has a negative influence on tax avoidance, (2) leverage has no influence on tax avoidance, (3) firm size has no influence on tax avoidance, (4) independent commissioner has no influence on tax avoidance, (5) sales growth has a negative influence on tax avoidance.

Keywords: profitability, leverage, company size, independent commissioner, sales growth, and tax avoidance.

