

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kinerja keuangan, dan ukuran perusahaan terhadap *tax avoidance*. Kinerja keuangan diukur dengan *return on asset, current ratio, debt to asset ratio*, sedangkan ukuran perusahaan diukur dengan *size*.

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria - kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 195 sampel dari 39 perusahaan properti yang terdapat di Bursa Efek Indonesia selama tahun 2013-2017. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 20.

Hasil penelitian ini menunjukkan bahwa *return on asset, debt to asset ratio*, dan *size* berpengaruh positif terhadap *tax avoidance*, sedangkan *current ratio* berpengaruh negatif terhadap *tax avoidance*.

**Kata kunci:** Kinerja Keuangan, Ukuran Perusahaan, *Tax Avoidance*

## **ABSTRACT**

*This study aims to examine the effect of financial performance and firm size on tax avoidance. Financial performance is measured by return on assets, current ratio, debt to asset ratio, while company size is measured by size. This type of research is quantitative research. The sample in this study was obtained using the purposive sampling method, namely the selection of samples with predetermined criteria. Based on the purposive sampling method, 195 samples were obtained from 39 property companies listed on the Indonesia Stock Exchange during 2013-2017. The analytical method used is multiple linear regression analysis using the SPSS version 20 program. The results of this study indicate that Profitability has a positive effect on tax avoidance, this result is in accordance with the first hypothesis which states that profitability has a positive effect on tax avoidance. Liquidity has a negative effect on tax avoidance, this result is in accordance with the second hypothesis which states that liquidity has a negative effect on tax avoidance. Leverage has a positive effect on tax avoidance, this result is in accordance with the third hypothesis which states that leverage has a positive effect on tax avoidance. Firm size has a positive effect on tax avoidance, this result is not in accordance with the fourth hypothesis which states that firm size has a negative effect on tax avoidance.*

*Keywords:* financial performance, firm size