

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris tentang pengaruh *leverage*, profitabilitas, ukuran perusahaan, proporsi kepemilikan manajerial, proporsi kepemilikan institusional terhadap penghindaran pajak. *Leverage* diukur dengan *Debt to Asset Ratio* (DAR), profitabilitas diukur dengan *Return On Asset* (ROA), ukuran perusahaan dihitung dengan menggunakan logaritma natural atas total asset perusahaan (LnTA), proporsi kepemilikan manajerial dihitung dengan presentase saham yang dimiliki manajer dari total saham yang beredar, proporsi kepemilikan institusional dihitung dengan rasio kepemilikan saham institusional.

Jenis penelitian ini menggunakan metode kuantitatif dimana populasi pada penelitian ini diambil dari seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2015 hingga tahun 2019. Teknik pengambilan sampel dengan menggunakan metode *purposive sampling* dimana penggunaan sample dari populasi yang ada dengan persyaratan tertentu dengan jumlah populasi terpilih sample sebanyak 321, yang terdiri dari 52 pada 2015, 55 pada 2016, 59 pada tahun 2017, 83 pada tahun 2018, dan 72 pada tahun 2019. Landasan teori yang digunakan adalah teori keagenan.

Hasil penelitian menunjukkan variabel *leverage* diterima atau variabel tersebut berpengaruh positif terhadap penghindaran pajak. Profitabilitas diterima atau berpengaruh negative terhadap penghindaran pajak. Ukuran perusahaan ditolak atau tidak berpengaruh terhadap penghindaran pajak. Proporsi kepemilikan manajerial ditolak atau tidak berpengaruh terhadap penghindaran pajak. Dan proporsi kepemilikan institusional ditolak atau tidak berpengaruh terhadap penghindaran pajak.

Kata kunci: *Leverage*, profitabilitas, ukuran perusahaan, proporsi kepemilikan perusahaan, penghindaran pajak

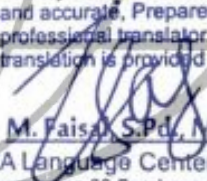
ABSTRACT

This research aimed to examine the empirically related effect of leverage, profitability, firm size, the proportion of managerial ownership, the proportion of institutional ownership, on tax avoidance. Furthermore, leverage measured by Debt to Asset Ratio (DAR), profitability measured by Return On Asset (ROA), firm size calculated by natural logarithm over the company's total assets (LTE), the proportion of managerial ownership was calculated by the stock percentage which owned the manager of the total outstanding shares, while, the proportion of institutional ownership calculated by the ratio of institutional share ownership.

This research was a quantitative method i.e., the research population taken from all manufacturing companies listed on Indonesia Stock Exchange (IDX) in 2015 until the 2019 period. Furthermore, the research sample collection technique used the purposive sampling method that was the sample used from the population with determining criteria with a selective population was 321, consisting of 52 in 2015, 55 in 2016, 59 in 2017, 83 in 2018, and 72 in 2019. The theoretical basis of this research used agency theory.

The research result showed that the leverage variable was acceptable or those variables had a positive effect on the tax avoidance. Profitability was accepted or had negatively affected the tax avoidance. Meanwhile, firm size was rejected or did not affect the tax avoidance. Moreover, the proportion of institutional ownership was rejected or did not affect the tax avoidance.

Keywords: *Leverage, Profitability, Firm Size, Proportion of Companies' Ownership, Tax Avoidance*

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