

ABSTRACT

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THE ANALYSIS OF THE EFFECT OF COMPANY SIZE, FISCAL LOSS COMPENSATION, PROFITABILITY, AND LEVERAGE TOWARDS TAX AVOIDANCE IN MANUFACTURING COMPANIES LISTED AT INDONESIA STOCK EXCHANGE

(xiii+61 pages; 6 figures; 16 tables; 8 appendixes)

After the Republic of Indonesia proclaimed independence in 1945, the government understands very well that a country without a funding source will not be able to be independent or even stand on an equal footing with other nations in the world.

The purpose of this research is to analyze whether company size, fiscal loss compensation, profitability, and leverage partially and/or simultaneously have significant effects towards tax avoidance in manufacturing companies listed at the Indonesia Stock Exchange. The population in this research was manufacturing companies listed at the Indonesia Stock Exchange from 2016 until 2018 of which the sample was chosen by using purposive sampling method and 195 samples were obtained.

Based on the result of data analysis, it can be concluded that company size, fiscal loss compensation, and leverage partially does not have significant effect towards tax avoidance. While profitability has partial effect of significance towards tax avoidance. Moreover, it can be concluded that company size, fiscal loss compensation, profitability, and leverage simultaneously have significant effects towards tax avoidance.

**Keywords: Company Size, Fiscal Loss Compensation, Profitability, Leverage, Tax
Avoidance**

References: 19 (2008-2020)

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Setelah Republik Indonesia memproklamasikan kemerdekaan pada tahun 1945, pemerintah memahami dengan sangat baik bahwa suatu negara tanpa sumber pendanaan tidak akan dapat mandiri atau bahkan berdiri sejajar dengan negara-negara lain di dunia.

Tujuan dari penelitian ini adalah untuk menganalisis apakah Ukuran perusahaan, kompensasi rugi fiskal, profitabilitas, dan leverage secara parsial dan simultan berpengaruh signifikan terhadap penghindaran pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2016 hingga 2018 yang sampelnya dipilih dengan menggunakan metode purposive sampling dan diperoleh 195 sampel.

Berdasarkan hasil analisis data, dapat disimpulkan bahwa ukuran perusahaan, kompensasi rugi fiskal, dan leverage secara parsial tidak berpengaruh signifikan terhadap penghindaran pajak. Sedangkan profitabilitas secara parsial berpengaruh signifikan terhadap penghindaran pajak. Selain itu, dapat disimpulkan bahwa ukuran perusahaan, kompensasi rugi fiskal, profitabilitas, dan leverage secara simultan memiliki pengaruh signifikan terhadap penghindaran pajak

Kata Kunci: Ukuran Perusahaan, Kompensasi Rugi Fiskal, Profitabilitas, Leverage, Penghindaran Pajak

Referensi: 19 (2008-2020)