

ABSTRACT

VELDA CLARESTA INDRIAMIN

1401010026

THE INFLUENCE OF COMPANY SIZE AND RETURN ON ASSETS TOWARD TAX AVOIDANCE IN THE COMPANY REAL ESTATE AND PROPERTY LISTED ON THE INDONESIA STOCK EXCHANGE

(xiii + 65 pages; 5 figures; 16 tables; 6 appendixes)

This study aims to examine the effect of company size and return on assets on tax avoidance in Real Estate and Property companies listed on the Indonesia Stock Exchange from 2016-2018. The independent variable in this study is company size and Return on Assets (ROA). It is for the dependent variable in this study tax avoidance by using the Effective Tax Rate (CETR) Cash indicator.

The research method used is the descriptive quantitative method. The population of this study is Real Estate and Property companies listed on the Indonesia Stock Exchange for the 2016-2018 period totaling 45 companies. The research method uses nonprobability sampling with a purposive sampling technique with a total sample of 22 companies that meet the criteria. Data analysis was performed using multiple linear regression.

The results showed that partially Return On Asset had a significant negative effect on tax avoidance. While the size of the company partially, it influences tax avoidance. Simultaneously company size and return on assets have an effect on tax avoidance with Property and real estate companies listed on the Indonesia Stock Exchange for the period 2016-2018.

The conclusion of this study is the corporate size and return on assets affect tax avoidance. The variable contribution of corporate size and return on assets explains that tax avoidance variables are 30.6% with the remaining 69.4% explained by other variables outside the research variables such as managerial ownership, sales growth and, leverage, etc.

Keywords: Company Size, Return On Asset and, Tax Avoidance

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