

ABSTRACT

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**THE EFFECTS OF RETURN ON ASSETS, LEVERAGE, FIRM SIZE AND
INDEPENDENT COMMISSIONER TOWARD TAX AVOIDANCE IN
BANKING COMPANIES LISTED ON INDONESIA STOCK EXCHANGE.**

(xv + 81 pages; 7 figures; 16 tables; 10 appendixes)

The main goal of the company is to achieve a higher or optimum profit. However, most business are either directly or indirectly influenced by taxes. In order to achieve this goal, taxpayer streamline the operational costs and minimize the tax burden. One way that can be taken as an effort to save the tax is to implement a good tax management which can be done without having to violate the law as an effort to fulfill the obligation of tax so that the tax paid can be lower is tax avoidance.

This research is a way to analyze the effect of return on assets, leverage, firm size and independent commissioner toward tax avoidance. The research itself is conducted in banking companies listed on Indonesia Stock Exchange during the period of 2015-2019. Sampling method is done by purposive sampling and 97 samples are selected.

The result of the research shows that return on assets and leverage partially has significant effect towards tax avoidance while firm size and independent commissioner partially has no effect towards tax avoidance. Simultaneously, those four independent variables have significant effect toward tax avoidance.

Keywords: Return on Assets, Leverage, Firm Size, Independent Commissioner, Tax Avoidance

Reference: 39 (2008-2020)

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(xv + 81 halaman; 7 gambar; 16 tabel; 10 lampiran)

Tujuan utama perusahaan adalah mencapai laba yang tinggi atau optimal. Namun, sebagian besar bisnis dipengaruhi secara langsung maupun tidak langsung oleh pajak. Untuk mencapai tujuan tersebut wajib pajak mengefisienkan biaya operasional dan meminimalkan beban pajak. Salah satu cara yang dapat dilakukan sebagai upaya penghematan pajak adalah dengan menerapkan manajemen perpajakan yang baik yang dapat dilakukan tanpa harus melanggar hukum sebagai upaya pemenuhan kewajiban perpajakan agar pajak yang dibayarkan dapat lebih rendah adalah penghindaran pajak.

Penelitian ini bertujuan untuk menganalisis pengaruh return on asset, leverage, ukuran perusahaan dan komisaris independen terhadap penghindaran pajak. Penelitian ini sendiri dilakukan pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia selama periode 2015-2019. Metode pengambilan sampel dilakukan dengan purposive sampling dan dipilih 97 sampel.

Hasil penelitian menunjukkan bahwa return on assets dan leverage secara parsial berpengaruh signifikan terhadap penghindaran pajak sedangkan ukuran perusahaan dan komisaris independen secara parsial tidak berpengaruh signifikan terhadap penghindaran pajak. Secara simultan, keempat variabel independen tersebut berpengaruh signifikan terhadap penghindaran pajak.

Kata Kunci: *Return on Assets, Leverage, Ukuran Perusahaan, Komisaris Independen, Penghindaran Pajak*

Referensi: 39 (2008-2020)