

ABSTRACT

MICHELLE

03012170099

THE EFFECT OF FIRM SIZE, RETURN ON ASSET, LEVERAGE, SALES GROWTH, AND GOOD CORPORATE GOVERNANCE TOWARD TAX AVOIDANCE IN CONSUMER GOODS INDUSTRY SECTOR LISTED ON INDONESIA STOCK EXCHANGE

(xvii + 85 pages; 5 figures; 16 tables; 14 appendixes)

The purpose of this research is to analyze the effect of Firm Size, Return on Asset, Leverage, Sales Growth, Independent Commissary Proportion, Institutional Ownership, and Audit Quality toward Tax Avoidance. The dependent variable use in this research is tax avoidance. While the independent variables are Firm Size, Return on Asset, Sales Growth, Independent Commissary Proportion, Institutional Ownership, and Audit Quality.

The object of this research is the consumer goods industry sector listed on Indonesia Stock Exchange in 2015-2019. This research is a quantitative analysis by using secondary data in the form of financial statements. The sampling method used was the purposive sampling method, of which, from a total of 61 populations, a total of 19 companies were selected as samples. The analysis model used in this study was a multiple linear regression model.

The result of this study indicates that firm size has no significant effect toward tax avoidance, return on the asset has significant effect toward tax avoidance, leverage has no significant effect toward tax avoidance, sales growth has no significant effect toward tax avoidance, independent commissary proportion has significant effect toward tax avoidance, institutional ownership has no significant effect toward tax avoidance, and audit quality has no significant effect toward tax avoidance. Simultaneously, firm size, return on asset, leverage, sales growth, independent commissary proportion, institutional ownership, and audit quality have significant effects toward tax avoidance.

Keywords: Firm Size, Return on Asset, Leverage, Sales Growth, Good Corporate Governance, Independent Commissary Proportion, Institutional Ownership, Audit Quality, Tax Avoidance

References: 25 (2015 – 2020)

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(xvii + 85 halaman; 5 gambar; 16 tabel; 14 lampiran)

Tujuan dari penelitian ini adalah untuk menganalisis pengaruh dari ukuran perusahaan, return on asset, leverage, pertumbuhan penjualan, proporsi komisaris independen, kepemilikan institusional, kualitas audit. Variabel dependen dalam penelitian ini adalah penghindaran pajak. Sedangkan variabel independen adalah ukuran perusahaan, return on asset, leverage, pertumbuhan penjualan, proporsi komisaris independen, kepemilikan institusional dan kualitas audit.

Objek dari penelitian ini adalah sector industry barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2015-2019. Penelitian ini bersifat analisis kuantitatif menggunakan data sekunder berupa laporan keuangan. Metode pengambilan sampel yang di gunakan adalah purposive sampling, dimana dari total populasi 61 perusahaan, terpilih 19 perusahaan sebagai sampel. Model analisis yang di gunakan dalam penelitian ini adalah regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa ukuran perusahaan tidak berpengaruh signifikan terhadap penghindaran pajak, return on asset berpengaruh signifikan terhadap penghindaran pajak, leverage tidak berpengaruh signifikan terhadap penghindaran pajak, pertumbuhan penjualan tidak berpengaruh signifikan terhadap penghindaran pajak, proporsi komisaris independen berpengaruh signifikan terhadap penghindaran pajak, kepemilikan institusional tidak berpengaruh signifikan terhadap penghindaran pajak, kualitas audit tidak berpengaruh signifikan terhadap penghindaran pajak. Secara bersamaan, ukuran perusahaan, return on asset, leverage, pertumbuhan penjualan, proporsi komisaris independen, kepemilikan institusional dan kualitas audit berpengaruh signifikan terhadap penghindaran pajak.

Kata Kunci: *Ukuran Perusahaan, Return on Asset, Leverage, Pertumbuhan Penjualan, Good Corporate Governance, Proporsi Komisaris Independen, Kepemilikan Institusional, Kualitas Audit*

Referensi: 25 (2015 – 2020)