

## **ABSTRACT**

**ANDREAS**

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### **THE INFLUENCE OF CORPORATE SIZE, RETURN ON ASSET, LEVERAGE AND SALES GROWTH TOWARD TAX AVOIDANCE IN PROPERTY AND REAL ESTATE COMPANY LISTED IN INDONESIA STOCK EXCHANGE**

(xiii + 97 pages; 5 figures; 14 tables; 18 attachment)

This study aims to determine the influence of corporate size, return on asset, leverage and sales growth on tax avoidance of property and real estate company listed in Indonesia Stock Exchange.

The independent variables are corporate size, return on asset, leverage and sales growth, where the dependent variable is tax avoidance. The purposes of the study is to determine the influence of the corporate size, return on asset, leverage and sales growth on tax avoidance.

The population of the sample is the property and real estate company that is listed in Indonesia Stock Exchange in the period of 2013 to 2017. The company used as samples are 37 companies. In this study it is using purposive sampling techniques with total of 185 samples. Method of collection data is using secondary data.

The data analysis used multiple linear regression analysis. The result of the research and analysis using SPSS 25 indicates that: Corporate size influence tax avoidance partially, ROA influence tax avoidance partially, leverage influence tax avoidance partially, sales growth does not influence tax avoidance partially. Corporate size, ROA, leverage and sales growth influence tax avoidance simultaneously.

The company can use the corporate size, ROA and leverage in order to do the tax avoidance to decrease the amount of the tax that should be paid by the company.

**Keywords: Corporate size, Return on Asset, Leverage, Sales Growth, Tax Avoidance**

Reference: 30

## **ABSTRAK**

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***PENGARUH UKURAN PERUSAHAAN, PENGEMBALIAN ASET, LEVERAGE,  
DAN PERTUMBUHAN PENJUALAN TERHADAP PENGHINDARAN PAJAK  
DALAM PROPERTI DAN PERUSAHAAN REAL ESTATE YANG TERDAFTAR  
DI BURSA EFEK INDONESIA***

*(xiii + 97 halaman; 5 gambar; 14 tabel; 18 lampiran)*

*Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan, return on asset, leverage dan pertumbuhan penjualan terhadap penghindaran pajak perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia.*

*Variabel independen adalah ukuran perusahaan, return on aset, leverage, dan pertumbuhan penjualan, di mana variabel dependennya adalah penghindaran pajak.*

*Populasi sampel adalah perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia pada periode 2013 hingga 2017. Perusahaan yang dijadikan sampel adalah 37 perusahaan yang menggunakan teknik purposive sampling dengan total 185 sampel. Metode pengumpulan data menggunakan data sekunder.*

*Analisis data menggunakan analisis regresi linier berganda. Hasil penelitian dan analisis menggunakan SPSS 25 menunjukkan bahwa: Ukuran perusahaan mempengaruhi penghindaran pajak secara parsial, ROA mempengaruhi penghindaran pajak secara parsial, leverage mempengaruhi penghindaran pajak secara parsial, pertumbuhan penjualan tidak mempengaruhi penghindaran pajak secara parsial. Ukuran perusahaan, ROA, leverage, dan pertumbuhan penjualan mempengaruhi penghindaran pajak secara simultan*

*Perusahaan dapat menggunakan ROA, ukuran perusahaan dan leverage untuk melakukan penghindaran pajak secara legal.*

***Kata kunci: Ukuran Perusahaan, Return on Asset, Leverage, Pertumbuhan Penjualan, Penghindaran Pajak***

***Referensi: 30***