

**THE EFFECT OF OWNERSHIP STRUCTURE,
PROFITABILITY, AND LEVERAGE
TAX AVOIDANCE**

By

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Abstract

This study was conducted to examine the effect of variables on the Effect of Ownership Structure, Profitability, and Leverage Tax Avoidance in all mining and agriculture companies in Indonesia Stock Exchange (IDX) period 2015-2017. Tax Avoidance is measured by effective tax rate (ETR), cash effective tax rate (CETR) and book tax different (BTD). Sample in this research a number of 26 mining and agriculture companies in Indonesia Stock Exchange period 2015-2017 with purposive sampling method. Data obtained from financial reports that has been in publication. Obtained a total sample of 26 companies with a total sample of 78. After eliminating the outlier data, finally produced effective tax rate (ETR) 45 samples, cash effective tax rate (CETR) 50 samples and book tax different (BTD) 53 samples ready to be analyzed and tested. The analysis technique used is multiple linear regression with significance level of 5%. The results of this study indicate that (1) Ownership Structure has effect to Tax Avoidance, (2) Profitability has effect on Tax Avoidance, (3) Leverage has no effect on Tax Avoidance.

Keywords: Tax Avoidance, Ownership Structure, Profitability, Leverage.

PENGARUH STRUKTUR KEPEMILIKAN, PROFITABILITAS DAN *LEVERAGE* TERHADAP *TAX AVOIDANCE*

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel Pengaruh Struktur Kepemilikan, Profitabilitas, dan *Leverage* Terhadap *Tax Avoidance* pada perusahaan seluruh pertambangan dan pertanian di Indonesia Stock Exchange (IDX) periode 2015-2017. *Tax Avoidance* diukur dengan effective tax rate (ETR) , cash effective tax rate (CETR), dan book tax different (BTD). Sample dalam penelitian ini sejumlah 26 perusahaan pertambangan dan pertanian yang terdapat di Indonesia Stock Exchange periode 2015-2017 dengan metode purposive sampling. Data diperoleh dari laporan keuangan perusahaan yang telah di publikasi. Diperoleh jumlah sampel sebanyak 26 perusahaan dengan total sampel 78. setelah menghilangkan data outlier, akhirnya menghasilkan effective tax rate (ETR) 45 sampel , cash effective tax rate (CETR) 50 sampel, dan book tax different (BTD) 53 sampel yang siap dianalisis dan diuji. Teknik analisis yang digunakan adalah regresi linear berganda dengan tingkat signifikansi sebesar 5%. Hasil penelitian ini menunjukkan bahwa (1) Struktur Kepemilikan berpengaruh terhadap *Tax Avoidance*, (2) Profitabilitas berpengaruh *Tax Avoidance* ,(3) *Leverage* tidak berpengaruh *Tax Avoidance*.

Kata kunci: *Tax Avoidance*, Struktur Kepemilikan, Profitabilitas, *Leverage*