

# ***THE INFLUENCE OF FIRM SIZE, PROFITABILITY AND LEVERAGE ON TAX AVOIDANCE***

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## **Abstract**

*This study was conducted to examine the effect of variables on the Influence of Firm Size, Profitability and Leverage on Tax Avoidance in manufacturing companies in Indonesia Stock Exchange (IDX) period 2015-2017. Tax Avoidance is measured by cash effective tax rate (CETR), effective tax rate (ETR) and book tax different (BTD). Sample in this research a number of 51 manufacturing companies in Indonesia Stock Exchange period 2015-2017 with purposive sampling method. Data obtained from financial reports and company annual report that has been in publication. Obtained a total sample of 51 companies with a total sample of 153. after eliminating the outlier data, finally produced 112 CETR, 91 ETR, dan 97 BTD samples ready to be analyzed and tested. The analysis technique used here is multiple linear regression with a significance level of 5%. Data were analyzed using SPSS version 23 software.. The results of this study indicate that (1) Firm Size has no significant effect on Tax Avoidance, (2) Profitability has significant effect on Tax Avoidance, (3) Leverage has no significant effect to Tax Avoidance.*

***Keywords : Firm Size, Profitability, Leverage and Tax Avoidance.***

# **PENGARUH UKURAN PERUSAHAAN, *PROFITABILITAS*, DAN *LEVERAGE* TERHADAP *TAX AVOIDANCE***

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## **Abstrak**

Penelitian ini dilakukan untuk menguji pengaruh variabel Pengaruh Ukuran Perusahaan, *Profitabilitas* dan *Leverage* Terhadap *Tax Avoidance* pada perusahaan manufaktur di Indonesia Stock Exchange (IDX) periode 2015-2017. *Tax Avoidance* diukur dengan *cash effective tax rate* (CETR), *effective tax rate* (ETR) dan *book tax different* (BTD). Sample dalam penelitian ini sejumlah 51 perusahaan manufaktur yang terdapat di Indonesia Stock Exchange periode 2015-2017 dengan metode *purposive sampling*. Data diperoleh dari laporan keuangan dan annual report perusahaan yang telah di publikasi. Diperoleh jumlah sampel sebanyak 51 perusahaan dengan total sampel 153. setelah menghilangkan data outlier, akhirnya menghasilkan 112 CETR, 91 ETR dan 97 BTD sampel yang siap dianalisis dan diuji. Teknik analisis yang digunakan adalah regresi linear berganda dengan tingkat signifikansi sebesar 5% (0,05) . Data dianalisis dengan menggunakan *software SPSS* versi 23. Hasil penelitian ini menunjukkan bahwa (1) Ukuran Perusahaan tidak berpengaruh terhadap *Tax Avoidance*, (2) *Profitabilitas* berpengaruh terhadap *Tax Avoidance*, (3) *Leverage* tidak berpengaruh terhadap *Tax Avoidance*.

**Kata Kunci** : Ukuran Perusahaan, *Profitabilitas*, *Leverage*, dan *Tax Avoidance*.