

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh dewan komisaris independen, *leverage*, ukuran perusahaan, profitabilitas dan *sales growth* terhadap *tax avoidance* pada perusahaan properti dan real estate yang terdaftar di BEI periode tahun 2016-2018

Populasi yang digunakan dalam penelitian ini adalah seluruh properti dan real estate yang terdaftar di BEI periode tahun 2016-2018. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling*. Data yang diperoleh dianalisis dengan menggunakan analisis regresi linear berganda.

Hasil pengujian hipotesis dapat disimpulkan bahwa Dewan Komisaris Independen berpengaruh negatif signifikan terhadap *tax avoidance*. *Leverage* berpengaruh positif signifikan terhadap *tax avoidance*. Ukuran perusahaan berpengaruh negatif tidak signifikan terhadap *tax avoidance*. Profitabilitas berpengaruh negatif dan signifikan terhadap *tax avoidance*. *Sales growth* berpengaruh negatif tidak signifikan terhadap *tax avoidance*

Kata kunci: dewan komisaris independen, *leverage*, ukuran perusahaan, profitabilitas, *sales growth* dan *tax avoidance*.

ABSTRACT

This study aims to determine the effect of the independent board of commissioners, leverage, company size, profitability and sales growth on tax avoidance on property and real estate companies listed on the Stock Exchange in the period 2016-2018

The population used in this study are all property and real estate registered on the Indonesia Stock Exchange in the period of 2016-2018. The sampling technique in this study was purposive sampling. The data obtained were analyzed using multiple linear regression analysis.

The results of hypothesis testing can be concluded that the Independent Board of Commissioners has a significant negative effect on tax avoidance. Leverage has a significant positive effect on tax avoidance. The size of the company has a significant negative effect on tax avoidance. Profitability has a negative and significant effect on tax avoidance. Sales growth is not a significant negative effect on tax avoidance

Keywords: independent board of commissioners, leverage, company size, profitability, sales growth and tax avoidance.