

ABSTRAK

Penelitian ini menguji pengaruh *leverage*, *Return On Asset* (ROA), ukuran perusahaan, dan kepemilikan *institutional* terhadap penghindaran pajak. Penelitian ini menggunakan subyek perusahaan manufaktur yang terdaftar pada Bursa Efek Indonesia dengan periode penelitian tahun 2018 sampai dengan 2020. Total sampel yang digunakan dalam penelitian ini yaitu sebanyak 75 perusahaan manufaktur dengan periode penelitian 3 tahun. Sampel dipilih dengan *metode purposive sampling*. Hubungan dan pengaruh antar variabel dijelaskan menggunakan metode analisis regresi berganda. Hasil penelitian menunjukkan bahwa *return on asset* berpengaruh negatif terhadap penghindaran pajak. Ukuran perusahaan berpengaruh positif terhadap penghindaran pajak. Sedangkan variabel *leverage* dan kepemilikan *institutional* belum dapat membuktikan adanya pengaruh terhadap penghindaran pajak.

Kata Kunci : *Leverage*, *Return On Asset* (ROA), Ukuran Perusahaan, Kepemilikan Institutional, dan Penghindaran Pajak

ABSTRACT

This study examines the effect of leverage, Return On Assets (ROA), firm size, and institutional on tax avoidance. This study uses the subject of manufacturing companies listed on the Indonesia Stock Exchange with a research period of 2018 to 2020. The total sample used in this study is 75 manufacturing companies with a research period of 3 years. The sample was selected by purposive sampling method. The relationship and influence between variables is explained using multiple regression analysis method. The results showed that return on assets had a negative effect on tax avoidance. Firm size has a positive effect on tax avoidance. Meanwhile, leverage and institutional have not been able to prove their influence on tax avoidance.

Keywords : Laverage, Return On Asset (ROA), Company Size, Institutional Ownership, and Tax Avoidance