

ABSTRACT

This research aims to find out how the influence of corporate governance, profitability, firm size, and leverage against tax avoidance practices at manufacturing companies listed in Indonesia Stock Exchange period 2014-2017. The dependent variable is tax avoidance measured by Effective Tax Rate (ETR). The research used a purposive sampling with sample of 41 companies. The results showed that corporate governance variable negatively affect the practice of tax avoidance and profitability and leverage variables have a positive effect on tax avoidance practices. While the firm size variable have no effect on tax avoidance practices.

Keyword : corporate governance, profitability, firm size, leverage, tax avoidance, ETR

ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh *corporate governance*, profitabilitas, ukuran perusahaan, dan *leverage* terhadap praktik penghindaran pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2014-2017. Variabel dependennya yaitu *tax avoidance* diukur dengan *Effective Tax Rate* (ETR). Penelitian menggunakan *purposive sampling* dengan jumlah sampel sebanyak 41 perusahaan. Hasil penelitian menunjukkan bahwa variabel *corporate governance* berpengaruh negatif terhadap praktik penghindaran pajak dan variabel profitabilitas dan variabel *leverage* berpengaruh positif terhadap praktik penghindaran pajak. Sedangkan variabel ukuran perusahaan tidak berpengaruh terhadap praktik penghindaran pajak.

Kata kunci : tatakelola perusahaan, profitabilitas, ukuran perusahaan, hutang, penghindaran pajak, ETR