

**PENGARUH *RETURN ON ASSETS*, *LEVERAGE*, *CAPITAL INTENSITY*,
DAN *INVENTORY INTENSITY* TERHADAP PENGHINDARAN PAJAK
(*TAX AVOIDANCE*) PADA PERUSAHAAN MANUFAKTUR YANG
TERDAFTAR DI BURSA EFEK INDONESIA
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ABSTRAK

Tujuan penelitian ini adalah untuk membuktikan pengaruh *return on assets*, *leverage*, *capital intensity*, dan *inventory intensity* terhadap penghindaran pajak (*tax avoidance*). Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data sekunder yang diperoleh dari annual report perusahaan. Populasi penelitian ini adalah seluruh perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia selama tahun 2015-2018 sebanyak 147 perusahaan. Teknik pengambilan sampel dalam penelitian ini menggunakan purposive sampling. Sampel yang digunakan pada penelitian ini yaitu 35 perusahaan. Teknik analisis data yang digunakan adalah analisis regresi linier berganda dengan menggunakan software SPSS versi 24. Hasil penelitian menunjukkan bahwa secara parsial pengaruh *return on assets* berpengaruh negatif terhadap penghindaran pajak (*tax avoidance*), sedangkan *leverage*, *capital intensity* dan *inventory intensity* berpengaruh positif terhadap penghindaran pajak (*tax avoidance*).

Kata kunci: *return on assets*, *leverage*, *capital intensity*, *inventory intensity*, penghindaran pajak (*tax avoidance*).

THE INFLUENCE OF RETURN ON ASSETS, LEVERAGE, CAPITAL INTENSITY, AND INVENTORY INTENSITY AGAINST TAX AVOIDANCE IN MANUFACTURING COMPANIES LISTED ON INDONESIA STOCK EXCHANGE IN THE PERIOD OF 2015-2018

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ABSTRACT

The purpose of this study was to investigate the effect of return on assets, leverage, capital intensity and inventory intensity on tax avoidance. This research was a quantitative study conducted by using secondary data obtained from the companies' annual report. The population were all manufacturing companies listed in Indonesia Stock Exchange during 2015-2018 which were as many as 147 companies. The sampling technique used in this study was purposive sampling. The samples used in this study were 35 companies. The data analysis technique used was multiple linear regression analyzed by using SPSS version 24. The results showed that partially the influence of return on assets remained negatively affected the tax avoidance, while leverage, capital intensity and inventory intensity had a positive effect on tax avoidance

Keywords : *return on assets, leverage, capital intensity, inventory intensity, tax avoidance*

