

ABSTRACT

This study aims to determine the effect of profitability, leverage, and corporate governance against tax evasion. Profitability is proxied using Return On Assets (ROA) and leverage is proxied using Debt Equity Ratio (DER), while corporate governance in this study uses independent commissioners. Tax evasion is an austerity effort that is still in the lawful fashion. Profitability, leverage, and corporate governance are used as independent variables that are expected to influence tax avoidance as a dependent variable proxied through Cash Effective Tax Rate (CETR). This research was conducted at manufacturing company in Indonesia Stock Exchange (BEI) year 2013-2015. Data by accessing the Indonesia Stock Exchange page. Determination of the sample in this study using nonprobability sampling method with purposive sampling technique so that obtained the number of samples of 42 companies from a total of 133 manufacturing companies listed on the Indonesia Stock Exchange and the number of observations (observation) of 126 samples and hypothesis test using multiple regression analysis using SPSS 24.

The results of this study showed an average CETR of 50.9% with provisions. The result of regression test shows profitability to tax avoidance with Unstandardized Coefficient $B = 0,183$ with significant probability 0,002, leverage through regression test also coefficient with uncontrolled coefficient $B = 0,048$ with significant probability 0,029, and corporate governance significant to tax avoidance with unbalanced coefficient = 0.049 with a significant probability of 0.039

From the regression analysis shows the variable profitability, leverage, corporate governance against tax evasion. As for suggestions suggestion is the government can review the system of taxation in Indonesia so as to reduce the existence of tax avoidance measures.

Keywords: tax avoidance, cash effective rate, profitability, leverage, corporate governance

ABSTRAK

Penelitian ini bertujuan menguji pengaruh profitabilitas, *leverage*, dan *corporate governance* terhadap *tax avoidance*. Profitabilitas di proksikan menggunakan *Return On Asset* (ROA) dan *leverage* di proksikan menggunakan *Debt Equity Ratio* (DER), sedangkan *corporate governance* pada penelitian ini menggunakan kepemilikan komisaris independen. *Tax avoidance* merupakan upaya penghematan pajak yang masih dalam koridor perundang-undangan (*lawfull fashion*). Profitabilitas, *leverage*, dan *corporate governance* digunakan sebagai variabel bebas yang diperkirakan memberikan pengaruh pada *tax avoidance* sebagai variabel terikat yang diproksikan melalui *Cash Effective Tax Rate* (CETR). Penelitian ini dilakukan pada perusahaan manufaktur di Bursa Efek Indonesia (BEI) tahun 2013-2015. Data diperoleh dengan cara mengakses halaman Bursa Efek Indonesia. Cara penentuan sampel dalam penelitian ini menggunakan metode *nonprofitability sampling* dengan teknik *purposive sampling* sehingga didapat jumlah sampel sebanyak 42 perusahaan dari total 133 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dan jumlah pengamatan (observasi) sebanyak 126 sampel dan pengujian hipotesis menggunakan analisis regresi berganda menggunakan SPSS 24.

Hasil penelitian ini menunjukkan rata-rata CETR sebesar 50,9% dengan koefisien determinasi mengindikasikan tingkat *tax avoidance* cukup tinggi. Hasil uji regresi menunjukkan profitabilitas berpengaruh terhadap *tax avoidance* dengan *Unstandarized Coefficient* $B=0,183$ dengan probabilitas signifikan 0,002, *leverage* melalui uji regresi juga berpengaruh dengan *Unstandarized Coefficient* $B=0,048$ dengan probabilitas signifikan 0,029, dan *corporate governance* berpengaruh signifikan terhadap *tax avoidance* dengan *Unstandarized Coefficient* $=0,049$ dengan probabilitas signifikan 0,039.

Dari analisis regresi menunjukkan variabel profitabilitas, *leverage*, *corporate governance* berpengaruh terhadap *tax avoidance*. Adapun saran penulis adalah pemerintah dapat mengkaji sistem pemungutan perpajakan di Indonesia sehingga dapat mengurangi adanya tindakan *tax avoidance*.

Kata Kunci : *tax avoidance*, *cash effective tax rate*, profitabilitas, *leverage*, *corporate governance*