

ABSTRAK

This research aims to determine the effect of leverage, capital intensity, and profitability on corporate tax avoidance. The independent variables used in this research are leverage, capital intensity, and company profitability. While the dependent variable in this study is tax avoidance which is measured using the effective tax rate (ETR). The population in this study amounted to 13 Manufacturing Companies, Automotive Groups listed on the Indonesia Stock Exchange (IDX) during the period 2013-2016. Determination of research samples using purposive sampling method and obtain a sample of 13 automotive companies based on certain criteria.

The initial hypothesis of the study shows that Profitability has a significant effect on corporate tax avoidance. While leverage, and capital intensity does not have a significant effect on corporate tax avoidance.

Keywords: *tax avoidance, leverage, capital intensity, and profitability.*

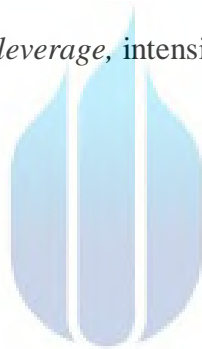


ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *leverage*, intensitas modal, dan profitabilitas terhadap *tax avoidance* perusahaan. Variabel independen yang digunakan dalam penelitian ini *leverage*, intensitas modal, dan profitabilitas perusahaan. Sedangkan variabel dependen dalam penelitian ini adalah *tax avoidance* yang diukur menggunakan ukuran *effective tax rate* (ETR). Populasi dalam penelitian ini berjumlah 13 Perusahaan Manufaktur, Kelompok Otomotif yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2013-2016. Penentuan sampel penelitian menggunakan metode *purposive sampling* dan memperoleh sampel sebanyak 13 perusahaan Otomotif berdasarkan kriteria tertentu.

Hipotesis awal penelitian menunjukkan bahwa Profitabilitas berpengaruh signifikan terhadap *tax avoidance* perusahaan. Sedangkan *leverage*, dan intensitas modal tidak berpengaruh signifikan terhadap *tax avoidance* perusahaan.

Kata kunci : *tax avoidance*, *leverage*, intensitas modal, dan profitabilitas.



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