ABSTRAK

Penelitian ini bertujuan untuk menguji dan memberikan bukti empiris pengaruh pertumbuhan penjualan, intesitas modal, dan profitabilitas terhadap penghindaran pajak pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2014 - 2018. Variabel independen penelitian ini adalah pertumbuhan penjualan, intensitas modal, dan profitabilitas, sedangkan variabel dependen yaitu penghindaran pajak. Variabel independen pertumbuhan penjualan diukur dengan rasio pertumbuhan penjualan. Variabel intensitas modal diukur dengan rasio intensitas modal. Variabel profitabilitas diukur dengan return of asset (ROA). Variabel dependen penghindaran pajak diukur dengan *effective tax rate* (ETR). Metode pemilihan sampel menggunakan *purposive sampling* dengan panel data *(pooled data),* dan ada 10 perusahaan yang dijadikan sampel. Metode penelitian menggunakan analisis regresi linear berganda dengan program SPSS versi 21.Hasil penelitian ini menunjukkan bahwa variabel pertumbuhan penjualan, dan profitabilitas tidak berpengaruh signifikan terhadap penghindaran pajak, sedangkan intensitas modal berpengaruh positif signifikan terhadap penghindaran pajak.

Kata kunci : Pertumbuhan Penjualan, Intensitas Modal, Profitabilitas, dan Penghindaran Pajak.

ABSTRACT

This study aims to examine and provide empirical evidence of the influence of sales growth, capital intensity, and profitability on tax avoidance companies in mining companies listed on the Indonesia Stock Exchange from 2014 to 2018. The independent variable of this research was sales growth, capital intensity and profitability, while the dependent variable is tax avoidance. The independent variables sales growth is measured by ratio of sales growth. Variable capital intensity was measured using the intensity ratio of fixed assets. Variable profitability is measured by return of assets (ROA). The dependent variable tax avoidance measured by effective tax rate (ETR). The method of selecting samples using purposive sampling with data panels (pooled data), and there 10 companies was obtained as sample. The research method used multiple linear regression analysis with the SPSS version 21 program. The results of this study indicate that the capital intensity has a significant positive effect on tax avoidance, while the sales growth and profitability (ROA) did not significantly effect on tax avoidance.

Key words : Sales Growth, Capital Intensity, Profitability, and Tax Avoidance.