

ABSTRACT

This study aims to examine and assess the effect on tax Capital Intensity, Financial Distress, and Audit Committee on Tax Avoidance (empirical study of manufacture sector companies listed on the Indonesia Stock Exchange in 2015 – 2017).

The data used in this research is secondary data. The sample used were 74 companies, so that during the 3 years of observation there were 222 financial statements analyzed. However, from the sample of companies, there were many extreme value data (outlier) of 58 companies, so that the remaining sample companies in this study were 16 company sample. The research data is taken from the Indonesia Stock Exchange basen on the purposive sampling method. The analytical method used is multiple linier regression with the SPSS 21 program.

The results of this study showed that financial distress have an effect on tax avoidance. While capital intensity and audit committee has no effect on tax avoidance.

Keywords: *tax avoidance, capital intensity, financial distress, and audit committe*



ABSTRAK

Penelitian ini bertujuan untuk menguji dan mengkaji Pengaruh Capital Intensity, Financial Distress, dan Komite Audit terhadap Tax Avoidance (Studi Empiris Pada Perusahaan Sektor Manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2015 – 2017).

Data yang digunakan peneliti adalah data sekunder. Sampel yang digunakan sebanyak 74 perusahaan, sehingga selama 3 tahun pengamatan terdapat 222 laporan keuangan yang dianalisis. Namun dari sampel perusahaan tersebut terdapat banyak data yang bernilai ekstrim (oulier) sebanyak 58 perusahaan, sehingga sampel perusahaan yang tersisa dalam penelitian ini sebanyak 16 sampel perusahaan. Data penelitian ini diambil dari Bursa Efek Indonesia berdasarkan metode *purposive sampling*. Metode analisis yang digunakan yaitu regresi linier berganda dengan program SPSS 21.

Hasil penelitian ini menunjukkan bahwa Financial Distress berpengaruh terhadap Tax Avoidance. Sedangkan Capital Intensity dan Komite Audit tidak berpengaruh terhadap Tax Avoidance.

Kata kunci : Tax Avoidance, Capital Intensity, Financial Distress, Komite Audit

