

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *sales growth*, *leverage* dan ukuran perusahaan terhadap penghindaran pajak (*Tax Avoidance*). Sampel penelitian terdiri atas 43 perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) dengan jumlah pengamatan sebesar 23 dan dipilih secara purposive sampling.

Analisis data dalam penelitian ini menggunakan analisis regresi berganda (Multiple Regression Analysis) dengan variabel independen *sales growth*, *leverage* dan ukuran perusahaan terhadap penghindaran pajak yang diproxykan dengan *Cash Effective Tax Rate* (CETR).

Hasil penelitian menunjukkan bahwa *sales growth* tidak berpengaruh terhadap penghindaran pajak, *leverage* berpengaruh terhadap penghindaran pajak dan ukuran perusahaan berpengaruh terhadap penghindaran pajak.

Kata kunci : *Sales Growth*, *Leverage*, Ukuran perusahaan, Penghindaran Pajak



ABSTRACT

This research is aimed to find out the influence of sales growth, leverage and size to the corporate tax avoidance. The research samples are 43 manufacturing companies sector consumer goods which are listed in Indonesia Stock Exchange (IDX) with 23 observations and these companies have been selected by using purposive sampling.

The data analysis in this research has been carried out by using multiple regression analysis with independent variable sales growth, leverage and size to the tax avoidance which is proxy by CETR.

The result of the research shows that the sales growth do not give any influence to the tax avoidance, leverage give influence to the tax avoidance and size give influence to the tax avoidance.

Keywords : Sales Growth, Leverage, Size, Tax Avoidance



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