

**PENGARUH KOMITE AUDIT, PROFITABILITAS, LIKUIDITAS, DAN
UKURAN PERUSAHAAN TERHADAP TAX AVOIDANCE**

**(Studi Empiris Perusahaan Manufaktur Sektor Industri Barang Konsumsi
Periode 2014-2018)**

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ABSTRAK

Penelitian ini untuk mengetahui pengaruh komite audit, profitabilitas, likuiditas, dan ukuran perusahaan terhadap *tax avoidance*. data yang digunakan dalam Penelitian ini adalah data sekunder perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia pada periode 2014-2018. Teknik pengambilan sampel ditentukan berdasarkan Metode *Purposive sampling*. jumlah sampel 20 perusahaan dikalikan lima periode tahun sehingga total sampel penelitian sebanyak 100 data. metode analisis yang digunakan adalah analisis regresi berganda dengan diolah menggunakan software *Statistical Package for Social Science* (SPSS) versi 20.

Hasil penelitian ini menunjukkan bahwa Komite audit tidak berpengaruh terhadap *tax avoidance*, profitabilitas berpengaruh negatif terhadap *tax avoidance*, likuiditas tidak berpengaruh terhadap *tax avoidance*, dann ukuran perusahaan berpengaruh negatif terhadap *tax avoidance*.

Kata Kunci : Komite audit, Profitabilitas, Likuiditas,Ukuran perusahaan, *Tax Avoidance*

**THE EFFECT OF AUDIT COMMITTEE, PROFITABILITY, LIQUIDITY,
AND SIZE OF THE COMPANY ON TAX AVOIDANCE**

*(Empirical Study of Manufacturing Companies in the Consumer Goods
Industry Sector 2014-2018)*

ABSTRACT

This result aims to know the influence of the audit committee, profitability, liquidity, and company size on tax avoidance. the data used is this research is secondary data obtained from Manufacture Companies Sector Consumer Goods Industry on Listed in Indonesia Stock Exchange Periode 2014-2018. The sampling technique that used in this study is purposive sampling methode. Sample in this study is 20 company with a five-year study periode and total sample 100 sample units. The methode of analysis used is multiple linear regression analysis with help of software SPSS versi 20.

The result of this research shows that audit committee has no effect on tax avoidance, profitability has a negative effect on tax avoidance, liquidity does not affect tax avoidance, and firm size has a negative effect on tax avoidance.

Keywords: Audit committee, profitability, liquidity, company size, tax avoidance

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