

## ABSTRAK

Penelitian ini bertujuan untuk membuktikan pengaruh *Return On Asset*, *Leverage* dan Kepemilikan Institusional terhadap penghindaraan pajak. Sampel dalam penelitian ini adalah perusahaan sektor pertambangan yang mempublikasikan laporan keuangan tahunan dan memperoleh laba secara konsisten selama periode 2017 -2019 sebanyak 18 perusahaan. Teknik analisis data analisis regresi linier berganda.

Hasil penelitian ini menunjukkan *return on asset* berpengaruh negatif terhadap tax avoidance, *leverage* dan kepemilikan institusional tidak berpengaruh signifikan terhadap penghindaran pajak.

Kata kunci: penghindaran pajak, *return on asset*, *leverage* dan kepemilikan institusional.



## ***ABSTRACT***

*This study aims to prove the effect of Return On Assets, Leverage and Institutional Ownership on tax avoidance. The sample in this study is the mining sector company that publishes annual financial reports and earns profits consistently during the 2017-2019 period as many as 18 companies. The data analysis technique is multiple linear regression analysis.*

*The results of this study indicate that return on assets has a negative effect on tax avoidance, leverage and institutional ownership have no significant effect on tax avoidance..*

*Keywords:* tax avoidance, return on assets, leverage and institutional ownership.

