

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *return on asset*, *earnings management*, dan *leverage* terhadap *tax avoidance*. Penelitian ini difokuskan pada perusahaan *Jakarta Islamic Index* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2012-2016. Jumlah pengamatan sebanyak 75 sampel penelitian yang diperoleh dengan metode teknik *purposive sampling*. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda.

Hasil dari penelitian ini menunjukkan bahwa variabel *return on asset* dan *earnings management* berpengaruh signifikan ke arah positif terhadap *tax avoidance*, sedangkan variabel *leverage* tidak berpengaruh signifikan ke arah negatif terhadap *tax avoidance*.

Kata kunci: *Return On Asset*, *Earnings Management*, *Leverage*, dan *Tax Avoidance*



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ABSTRACT

This study aims to examine the effect of return on assets, earnings management, and leverage on tax avoidance. This research is focused on the Jakarta Islamic Index company which is listed on the Indonesia Stock Exchange (IDX) for the period 2012-2016. The number of observations as many as 75 research samples were obtained by purposive sampling technique. The analysis technique used in this study is multiple linear regression analysis.

The results of this study indicate that the variable return on assets and earnings management have a significant positive effect on tax avoidance, while the leverage variable has no significant negative effect on tax avoidance.

Keywords: Return On Assets, Earnings Management, Leverage, and Tax Avoidance



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