

ABSTRACT

This study aims to determine and analyze the influence of Leverage, Sales Growth, Capital Intensity, and Family Ownership on Tax Avoidance. The type of research used is quantitative research. The population in this study is the entire manufacturing company of the consumer goods industry sector listed on the Indonesia Stock Exchange during the 2013 to 2017. The technique used in sampling was purposive sampling. The number of manufacturing companies in the consumer goods industry sector which were sampled were 19 companies for a total study sample was 95 samples in the form of annual financial statements. Results of this study research showing that Leverage and Sales Growth 's variables has not effect of tax avoidance. But Capital Intensity and Family Ownership has effect of tax avoidance.

Keywords : *Leverage, Sales Growth, Capital Intensity, Ownership Family, Tax Avoidance*



ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *Leverage*, *Sales Growth*, *Capital Intensity*, dan Kepemilikan Keluarga terhadap Penghindaran Pajak. Jenis penelitian yang digunakan penelitian kuantitatif. Populasi pada penelitian ini adalah keseluruhan perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia periode penelitian 2013 sampai 2017. Teknik yang digunakan dalam pengambilan sampel dengan *purposive sampling*. Jumlah perusahaan manufaktur sektor industri barang konsumsi yang dijadikan sampel sebanyak 19 perusahaan sehingga total sampel penelitian adalah 95 sampel laporan keuangan tahunan. Hasil penelitian ini menunjukkan bahwa variabel *Leverage*, dan *Sales Growth* tidak berpengaruh terhadap penghindaran pajak. Sedangkan *Capital Intensity* dan Kepemilikan Keluarga berpengaruh terhadap penghindaran pajak.

Kata kunci : *Leverage*, *Sales Growth*, *Capital Intensity*, Kepemilikan Keluarga, Penghindaran Pajak



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