

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh *return on assets*, *leverage*, kepemilikan institusional dan ukuran perusahaan terhadap *tax avoidance*. Subjek dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2014-2016. Sampel dalam penelitian ini berjumlah 30 perusahaan yang dipilih dengan menggunakan metode *purposive sampling*.

Berdasarkan analisis yang telah dilakukan diperoleh hasil bahwa *return on assets* berpengaruh signifikan terhadap *tax avoidance*, *leverage* berpengaruh signifikan terhadap *tax avoidance*, kepemilikan institusional berpengaruh signifikan terhadap *tax avoidance*, ukuran perusahaan berpengaruh signifikan terhadap *tax avoidance*.

Kata kunci : *return on assets*, *leverage*, kepemilikan institusional, ukuran perusahaan

ABSTRACT

This study aims to analyze the influence of return on assets, leverage, institutional ownership and company size on tax avoidance. The subjects in this study were manufacturing companies listed on Indonesia Stock Exchange in 2014-2016. The sample in this study amounted to 30 companies selected using the purposive sampling method.

Based on the analysis that have been made the results are return on assets has a significant effect on tax avoidance. Leverage has a significant effect on tax avoidance. Institutional ownership has a significant effect on tax avoidance. company size has a significant effect on tax avoidance.

Keywords : return on assets, leverage, institutional ownership, company size.