

ABSTRACT

This study aimed to examine the effect of leverage, the intensity of fixed assets, the size of the company, and the political connections against tax avoidance. Measurement of tax avoidance in this study using the effective tax rate (ETR). This study was performed on companies listed in the Indonesia Stock Exchange (BEI) 2015-2017. The number of observations of 152 sample obtained by the method nonprobability sampling purposive sampling technique. This study aimed to examine the effect of leverage, the intensity of fixed assets, the size of the company, and the political connections against tax avoidance. Measurement of tax avoidance in this study using the effective tax rate (ETR). The analysis technique used in this research is multiple linear regression analysis. The analysis showed that the intensity of a fixed asset leverage and negative effect on tax avoidance. This shows that the higher leverage and intensity of fixed assets will lead to reduced levels of tax avoidance. Company size has positive influence on tax avoidance. This means that the higher the size of the company, the tax avoidance measures will be high. While political connections did not affect the tax avoidance measures.

Keywords: Tax Avoidance, Leverage, Intensity Fixed Assets, Company Size, Political Connections

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh leverage, intensitas aset tetap, ukuran perusahaan, dan koneksi politik terhadap tax avoidance. Pengukuran tax avoidance dalam penelitian ini menggunakan effective tax rate (ETR). Penelitian ini dilakukan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2017. Jumlah pengamatan sebanyak 152 sampel penelitian yang diperoleh dengan metode nonprobability sampling yaitu teknik purposive sampling. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda. Hasil analisis menunjukkan bahwa leverage dan intensitas aset tetap berpengaruh negatif terhadap tax avoidance. Hal ini menunjukkan bahwa semakin tinggi leverage dan intensitas aset tetap akan menyebabkan menurunnya tingkat tax avoidance. Ukuran Perusahaan berpengaruh positif terhadap tax avoidance. Hal ini berarti bahwa semakin tinggi ukuran perusahaan maka tindakan tax avoidance akan tinggi. Sementara koneksi politik tidak berpengaruh terhadap tindakan tax avoidance.