

ABSTRAK

Penghindaran pajak merupakan salah satu cara perusahaan dalam mengelola beban pajaknya secara legal. Penelitian ini bertujuan untuk menemukan bukti empiris pengaruh *return on assets* (ROA), *leverage*, kompensasi rugi fiskal, dan dimensi tata kelola perusahaan yang baik (komite audit, kualitas audit, kepemilikan institusional, dan proporsi dewan komisaris independen) terhadap *tax avoidance* yang diproksikan dengan *Cash Effective Tax Rate* (CETR). Penelitian ini difokuskan pada Badan Usaha Milik Negara (BUMN) yang terdaftar di Bursa Efek Indonesia periode 2010-2014, menggunakan kriteria *purposive sampling* dan menggunakan uji analisis regresi linear berganda. Hasil penelitian ini adalah *return on assets* (ROA), *leverage*, kompensasi rugi fiskal, dan dimensi tata kelola perusahaan yang baik (komite audit, kualitas audit, kepemilikan institusional, dan proporsi dewan komisaris independen) berpengaruh secara simultan terhadap *tax avoidance*. Kompensasi rugi fiskal, kualitas audit, dan proporsi dewan komisaris independen berpengaruh secara parsial terhadap *tax avoidance* sedangkan *return on assets* (ROA), *leverage*, komite audit, dan kepemilikan institusional tidak berpengaruh secara parsial terhadap *tax avoidance*.

Kata Kunci: *Return on assets*, *leverage*, kompensasi rugi fiskal, tata kelola perusahaan yang baik, *tax avoidance*.

ABSTRACT

Tax avoidance is one way company to manage their tax burden legal. This research aims to find a posteriori the influence of return on assets (ROA), leverage, fiscal loss compensation, and dimation of good corporate governance (audit committee, audit quality, institutional ownership, and the proportion of board independent commissioners) against tax avoidance proxied by Cash Effective Rate Tax (CETR). This research focused on Badan Usaha Milik Negara (BUMN) listed in Indonesia Stock Exchange 2010-2014, used purposive sampling criteria and double linear regression analysis test. The result of this research was return on assets (ROA), leverage, fiscal loss compensation, and dimation of good corporate governance (audit committee, audit quality, institutional ownership, and the proportion of board independent commissioners) had a simultaneous impact to tax avoidance. Fiscal loss compensation, audit quality, and the proportion of board independent commissioners had partial influence to tax avoidance, while return on assets (ROA), leverage, audit committee, and institutional ownership had no partial influence to tax avoidance.

Keywords: Return on assets, leverage, fiscal loss compensation, good corporate governance, tax avoidance.