

ABSTRACT

The purpose of this study was to determine the effect of capital intensity, audit committee, company size, profitability, leverage, the educational background of the commissioners on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange in 2016-2018 partially and simultaneously. The population taken as the object of observation is 168 manufacturing companies listed on the Indonesia Stock Exchange for the period 2016-2018. The sample was determined by applying the purposive sampling method and obtained a sample of 45 manufacturing companies based on certain criteria.

The results showed that partially capital intensity and profitability have an effect on the effectiveness of tax avoidance. While the educational background of the audit committee, company size, leverage, and commissioners did not have a significant effect on tax avoidance. Simultaneously, capital intensity, audit committee, firm size, profitability, leverage and the educational background of the commissioners have an effect on tax avoidance. In this study there are still many limitations and shortcomings, namely the influence of the independent variable on the dependent variable.

Keywords: capital intensity, audit committee, firm size, profitability, leverage, educational background of commissioners, tax avoidance.

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh *capital intensity*, komite audit, ukuran perusahaan, profitabilitas, *leverage*, latar belakang pendidikan komisaris terhadap penghindaran pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2018 secara parsial dan simultan. Populasi yang diambil sebagai objek observasi berjumlah 168 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016-2018. Penentuan sampel dilakukan dengan menerapkan metode *purposive sampling* dan diperoleh sampel sebanyak 45 perusahaan manufaktur berdasarkan kriteria tertentu.

Hasil penelitian menunjukkan bahwa secara parsial *capital intensity* dan profitabilitas berpengaruh terhadap efektifitas penghindaran pajak. Sedangkan komite audit, ukuran perusahaan, *leverage*, dan latar belakang pendidikan komisaris tidak berpengaruh signifikan terhadap penghindaran pajak. Secara simultan *capital intensity*, komite audit, ukuran perusahaan, profitabilitas, *leverage*, dan latar belakang pendidikan komisaris berpengaruh terhadap *tax avoidance*. Dalam penelitian ini masih banyak keterbatasan dan kekurangan yaitu pengaruh variabel independen terhadap variabel dependen.

Kata kunci: *capital intensity*, komite audit, ukuran perusahaan, profitabilitas, *leverage*, latar belakang pendidikan komisaris, *tax avoidance*.