

ABSTRACT

The purpose of this study is to obtain empirical evidence about of profitability, leverage, size and family ownership in the company aggressive tax avoidance. Aggressive tax avoidance is connected with BTD to compare the accounting income with fiscal income. This study is conducted to manufacture company that is listed in BEI observation in 2013-2016. Method of sampling which is used in this study is purposive sampling with 22 companies during the observation period in 4 years in row. Thus, the total of the sample is 88 companies. Based on the analysis of linear regressions, the result of this analysis is the company of profitability and leverage affected to aggressive tax avoidance because the more increase the profitability and leverage the more increasing the aggressive tax avoidance, while the family's ownership and size do not affect to aggressive tax avoidance. So, it can be conclude that the greater the company of family's ownership will minimize the existence of aggressive tax avoidance that is conducted by Manufacture Company listed in Indonesian effect exchange period 2013-2016.

Keywords: BTD, profitability, leverage, size, family's owner, aggressive tax avoidance.

ABSTRAK

Tujuan dilakukan penelitian ini untuk mengetahui pengaruh profitabilitas, *leverage*, *size* dan kepemilikan keluarga pada *aggressive tax avoidance* perusahaan. *Aggressive tax avoidance* dalam penelitian ini diproksikan dengan BTD untuk membandingkan laba akuntansi dengan laba fiskal. Penelitian ini dilakukan pada perusahaan manufaktur yang terdaftar di BEI periode tahun pengamatan 2013-2016. Metode penentuan sampel yang digunakan adalah *purposive sampling* dengan sampel sebanyak 22 perusahaan selama periode pengamatan 4 tahun berturut-turut sehingga total sampel 88 perusahaan. Berdasarkan hasil analisis regresi linier berganda, diperoleh hasil bahwa profitabilitas dan *leverage* berpengaruh terhadap *aggressive tax avoidance* karena semakin tinggi profitabilitas dan *Leverage* perusahaan akan semakin tinggi pula *aggressive tax avoidance*. Sedangkan kepemilikan keluarga dan *size* tidak berpengaruh terhadap *aggressive tax avoidance*, maka dapat disimpulkan bahwa semakin besar ukuran perusahaan dengan kepemilikan keluarga akan memperkecil adanya *aggressive tax avoidance* yang dilakukan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013 – 2016.

Kata Kunci : BTD, profitabilitas, *leverage*, *size*, kepemilikan keluarga, *aggressive tax avoidance*.