

Greska Redielano Ramadan, 13.321.052, **Pengaruh *Size Perusahaan, Capital Intensity, Sales Growth, dan Konservatisme Akuntansi terhadap Tax Avoidance***, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Februari, 2017

### **Abstraksi**

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh variabel *size perusahaan, capital intensity, sales growth*, dan konservatisme akuntansi terhadap *tax avoidance*. Dengan menggunakan 40 sampel yang didokumentasikan dari laporan keuangan perusahaan manufaktur barang konsumsi yang terdaftar di Bursa Efek Indonesia selama tahun 2013-2015. Pengujian hipotesis dilakukan dengan uji regresi linier berganda. Hasil uji regresi membuktikan bahwa variabel *size perusahaan* berpengaruh signifikan terhadap *tax avoidance*. Kemudian, variabel *capital intensity, sales growth*, dan konservatisme akuntansi belum mampu mempengaruhi variabel *tax avoidance* secara signifikan.

Kata kunci : *Effective Tax Rate, Size, capital intensity, sales growth*, dan akrual.

Greska Redielano Ramadan, 13.321.052, *The Influence of Size Perusahaan, Capital Intensity, Sales Growth, and Accounting Conservatism Principle toward Tax Avoidance*, Accounting, Faculty of Economics and Business, Muhammadiyah University of Gresik, Pebruary, 2017.

***Abstract***

*This research aims to find empirical evidence about influence of firm size, capital intensity, sales growth, and accounting conservatism principle toward tax avoidance. This research used 40 sampel documented from annual financial report of manufactur firm in consumer goods sector that listing on Bursa Efek Indonesia during 2013-2015. Hipotesis test using multiple regression. The result of this research is firm size significantly influence tax avoidance. Then, capital intensity, sales growth, and accounting conservatism principle couldn't influence tax avoidance significantly.*

***Keywords*** : *Effective Tax Rate, Size, capital intensity, sales growth, and accrual.*