

Tyagita Wahyu Laraswati, 16321040, **Pengaruh Profitabilitas, *Leverage*, Ukuran Perusahaan dan *Good Corporate Governance* Terhadap *Tax Avoidance***, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Januari 2020

## **ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, *leverage*, ukuran perusahaan dan *good corporate governance* terhadap *tax avoidance*. Metode yang digunakan ialah kuantitatif dengan data sekunder berupa laporan tahunan perusahaan secara lengkap. Sampel penelitian berjumlah 64 sampel perusahaan manufaktur dengan menggunakan teknik *purposive sampling*. Teknik analisis data menggunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa *leverage* berpengaruh positif terhadap *tax avoidance*. Profitabilitas, ukuran perusahaan dan *good corporate governance* yang terdiri dari kepemilikan institusional, komisaris independen dan komite audit tidak memiliki pengaruh yang signifikan terhadap *tax avoidance*.

**Kata Kunci :** Profitabilitas, *Leverage*, Ukuran Perusahaan, *Good Corporate Governance*, *Tax Avoidance*

*Tyagita Wahyu Laraswati, 16321040, The Effect of Profitability, Leverage, Firm Size and Good Corporate Governance on Tax Avoidance, Accounting, Faculty of Economics and Business, Muhammadiyah University Gresik, January 2020*

## **ABSTRACT**

*This study aims to examine the effect of profitability, leverage, firm size and good corporate governance on tax avoidance. The method used is quantitative with secondary data in the form of a complete company annual report. The research sample consisted of 64 samples of manufacturing companies using purposive sampling techniques. Data analysis techniques using multiple linear regression. The results showed that leverage has a positive effect on tax avoidance. profitability, firm size and good corporate governance consisting of institutional ownership, independent commissioners and audit committees do not have a significant effect on tax avoidance.*

**Keywords :** *Profitability, Leverage, Firm Size, Good Corporate Governance, Tax Avoidance*