

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *financial distress* terhadap *tax avoidance* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2012-2016. *Financial distress* diukur dengan Altman Z-score dan *tax avoidance* diukur dengan *Cash ETR*. Sumber data penelitian diperoleh dari laporan keuangan perusahaan. Metode pemilihan sampel yang digunakan adalah *purposive sampling*, sehingga diperoleh sampel sebanyak 399 perusahaan yang telah memenuhi kriteria untuk dijadikan sampel penelitian selama lima periode (2012-2016). Teknik analisis yang digunakan adalah analisis regresi linier berganda menggunakan program SPSS (*Statistical Product and Service Solution*). Penelitian ini menghasilkan kesimpulan bahwa *financial distress* berpengaruh negatif terhadap *tax avoidance*.

Kata kunci : *financial distress* dan *tax avoidance*

ABSTRACT

This study aims to examine the effect of financial distress on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2012-2016. Financial distress is measured by Altman Z-score and tax avoidance are measured by ETR Cash. The source of research data is obtained from the company's financial statements. The sample selection method used was purposive sampling, so as to obtain a sample of 399 companies that had met the criteria to be used as research samples for five periods (2012-2016). The analysis technique used is multiple linear regression analysis using the SPSS program (Statistical Product and Service Solution). This study concludes that financial distress has a negative effect on tax avoidance.

Keywords: *financial distress and tax avoidance*