ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pengungkapan profitabilitas, *leverage, capital intensity, financial distress*, ukuran perusahaan terhadap *tax avoidance*. Objek pada penelitian ini yaitu perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia periode tahun 2013-2017. Sampel diperoleh sebanyak 35 observasi dengan metode *purposive sampling* selama periode 5 tahun. Pada penelitian ini *tax avoidance* diukur berdasarkan rumus *effective tax rate* (ETR). Teknik analisis data yang digunakan adalah analisis regresi berganda, yaitu Uji F statistik, Uji t statisitik dan pengolahan data diolah dengan program SPSS. Hasil dari penelitian ini secara parsial menunjukkan bahwa profitabilitas, *leverage* dan ukuran perusahaan (size) berpengaruh positif terhadap *tax avoidance*. Sedangkan *capital intensity* dan *financial distress* tidak berpengaruh terhadap *tax avoidance*.

Kata Kunci : Profitabilitas, *leverage, capital intensity, financial distress*, ukuran perusahaan*, tax avoidance*

ABSTRACK

This research aims to determine the effect of the disclosure of profitability, leverage, capital intensity, financial distress, the size of the company to tax avoidance. The object in this research is the mining sector company listed on the Indonesia Stock Exchange period 2013-2017. Samples were obtained by 35 observations with purposive sampling method over a period of 5 years. In this research the tax avoidance is measured according to the effective tax rate formula (ETR). The data analysis techniques used are multiple regression analyses, namely Test F Statistical, statitic T-Test and data processing processed with SPSS program. The results of this study partially showed that profitability, leverage and size of the company (size) have positive effect on the tax avoidance. Meanwhile, capital intensity and financial distress have no effect on the tax avoidance.

Keywords: profitability, leverage, capital intensity, financial distress, company size, tax avoidance