

## ABSTRAK

Judul : Pengaruh *Return on Asset* (ROA), *Sales Growth*, Komite Audit dan Komisaris Independen Terhadap Penghindaran Pajak

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Program studi : S1 Akuntansi

Tujuan dari penelitian ini yakni untuk mengetahui bagaimana pengaruh ROA, *sales growth*, komite audit dan komisaris independen terhadap penghindaran pajak pada perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2014-2017. Sample penelitian yaitu perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2014-2017. Penelitian ini menggunakan teknik pengambilan data sekunder yang bersumber dari laporan keuangan tahunan perusahaan di BEI tahun 2014-2017. Sampel diambil dengan menggunakan sampel jenuh yang berjumlah 56 sampel. Metode analisis data adalah dengan menggunakan statistik deskriptif dan regresi linear berganda. Hasil dari penelitian ini menunjukkan bahwa secara simultan *Return On Asset*, *Sales Growth*, Komite Audit dan Komisaris Independen berpengaruh signifikan terhadap tindakan penghindaran pajak pada perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di BEI tahun 2014-2017. Tapi secara parsial variabel *Return On Asset*, *Sales Growth* dan komite audit tidak berpengaruh signifikan terhadap penghindaran pajak perusahaan. Selanjutnya variabel Komisaris Independen memiliki pengaruh signifikan dan positif terhadap penghindaran pajak.

Kata Kunci : Return On Asset, Sales Growth, Komite Audit, Komisaris Independen, Penghindaran Pajak

## **ABSTRACT**

Title : The influence of return on asset, sales growth, audit committees and independent commissioners against tax avoidance in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange 2014-2017

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Study Program : Business Accounting, Bachelor Degree Program

The purpose of this study is to find out how the influence of ROA, sales growth, audit committees and independent commissioners on tax avoidance in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2014-2017. Sample research is food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2014-2017. This study uses secondary data collection techniques sourced from the company's annual financial statements on the Indonesia Stock Exchange in 2014-2017. The sample was taken using saturated samples, which amounted to 56 samples. The method of data analysis is using descriptive statistics and multiple linear regression. The results of this study indicate that simultaneously Return On Assets, Sales Growth, Audit Committees and Independent Commissioners have a significant effect on tax avoidance measures in the food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2014-2017. But partially the Return on Asset, Sales Growth and audit committee variables have no significant effect on corporate tax avoidance. Furthermore, the Independent Commissioner variable has a significant and positive influence on tax avoidance.

Keywords : Return On Asset, Sales Growth, Audit committees, Independent Commissioners, Tax Avoidance