

ABSTRACT

Title : *Influence of Return on Assets, Leverage, Institutional Ownership and Public Accountant Firm Size on Tax Avoidance in the Mining Industry listed in Indonesian Stock Exchange (IDX) in 2014-2017*

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The purpose of this research was to provide empirical evidence of the impact Return on Assets, Leverage, Institutional Ownership and KAP Size on Tax Avoidance. The independent variables in this research was the return on assets measured by the ROA ratios, leverage measured by the DER (Debt to Total Equity Ratio), institutional ownership measured by the institutional share ownership ratios and KAP size measured by dummy variable with 1 for big four KAP and 0 for non big four KAP. This research used secondary data from annual financial report which listed in Indonesia Stock Exchange. The population in this research were companies in the mining industry sector listed in Indonesia Stock Exchange during the period 2014-2017, which amount 183 financial report data. The sample used in this research were 64 financial report data. The method used to determine the research sample was purposive sampling method. The research showed that return on assets, leverage, institutional ownership and KAP size simultaneous toward the tax avoidance, in partial only return on assets and leverage have a negative effect on tax avoidance, whereas institutional ownership and KAP size was not influencing partial toward the tax avoidance .

Key Word : *Return on Assets, Leverage, Institutional Ownership, KAP Size and Tax Avoidance.*