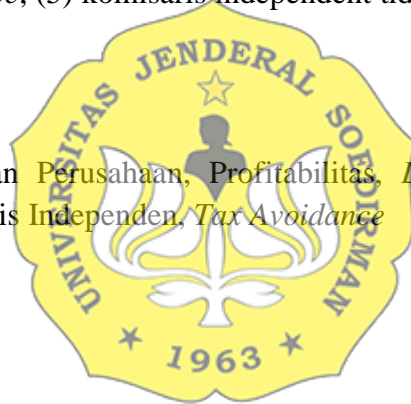


## RINGKASAN

Penelitian ini menggunakan penelitian dengan pendekatan deskriptif kuantitatif. Penelitian ini mengambil judul : “Pengaruh Ukuran Perusahaan, Profitabilitas, *Leverage*, *Capital Intensity*, dan Komisaris Independen terhadap *Tax Avoidance* (pada perusahaan batu bara yang terdaftar di Bursa Efek Indonesia pada tahun 2015-2018)”.

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh ukuran perusahaan, profitabilitas, *leverage*, *capital intensity* dan komisaris independent terhadap *tax avoidance*. Berdasarkan penelitian dan analisis data menunjukkan bahwa : (1) ukuran perusahaan tidak berpengaruh terhadap *tax avoidance*, (2) profitabilitas berpengaruh negatif terhadap *tax avoidance*, (3) *leverage* tidak berpengaruh terhadap *tax avoidance*, (4) *capital intensity* berpengaruh positif terhadap *tax avoidance*, (5) komisaris independent tidak berpengaruh terhadap *tax avoidance*.

Kata Kunci : Ukuran Perusahaan, Profitabilitas, *Leverage*, *Capital Intensity*, Komisaris Independen, *Tax Avoidance*



## **SUMMARY**

*This study uses research with a quantitative descriptive approach. This study takes the title: "The Effect of Company Size, Profitability, Leverage, Capital Intensity, and Independent Commissioners on Tax Avoidance (on coal companies listed on the Indonesia Stock Exchange in 2015-2018)".*

*The purpose of this study was to determine the effect of company size, profitability, leverage, capital intensity and independent commissioners on tax avoidance. Based on research and data analysis shows that: (1) company size has no effect on tax avoidance, (2) profitability has a negative effect on tax avoidance, (3) leverage has no effect on tax avoidance, (4) capital intensity has a positive effect on tax avoidance, (5) independent commissioners have no effect on tax avoidance.*

*Keywords: Company Size, Profitability, Leverage, Capital Intensity, Independent Commissioner, Tax Avoidance*

