

**PENGARUH UKURAN PERUSAHAAN, KOMITE AUDIT, DAN RETURN ON ASSETS TERHADAP TAX AVOIDANCE**  
(Studi Empiris Pada Perusahaan Pertambangan yang Terdaftar di BEI Periode 2015-2016)

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**ABSTRACT**

*This study aimed to find how the influence of firm size, audit committee, and return on assets on tax avoidance on Mining companies listed in Indonesia Stock Exchange from 2015-2016. Tax avoidance is a dependent variable, while firm size, audit committee, and return on assets are independent variable. The data used are secondary data and sample of 36 financial statements on Mining companies listed in Indonesia Stock Exchange from 2015-2016. This research used purposive sampling and the data were analyzed by using multiple linier regression analysis. Data were analyzed using SPSS software 24 version. The result of the research showed that firm size has no significant effects on tax avoidance, where the significant value are  $0,435 > 0,05$ . Audit committee has no significant effects on tax avoidance, where the significant value are  $0,614 > 0,05$ . Return on assets has significant effects on tax avoidance, where the significant value are  $0,003 < 0,05$ .*

**Key word :** Firm Size, Audit Committee, Return On Assets, and Tax Avoidance.