ABSTRAK

Judul : Pengaruh *Return On Asset* (ROA), *Debt to Equity Ratio* (DER), dan Ukuran Perusahaan terhadap *Tax Avoidance*

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Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh dari *return on asset* (ROA), *debt to equity ratio* (DER), dan ukuran perusahaan terhadap tindakan penghindaran pajak (*tax avoidance*) pada perusahaan manufaktur sub sektor *food and beverage* yang terdaftar di Bursa Efek Indonesia tahun 2014-2018. Sampel penelitian adalah perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia tahun 2014-2018. Penelitian ini menggunakan data sekunder yang bersumber dari laporan keuangan tahunan perusahaan di Bursa Efek Indonesia tahun 2014-2018. Sampel diambil dengan menggunakan teknik *purposive sampling* yang berjumlah 55 sampel. Hasil penelitian menunjukkan secara simultan *return on asset* (ROA), *debt to equity ratio* (DER), dan ukuran perusahaan berpengaruh signifikan terhadap *tax avoidance*. Namun secara parsial hanya variabel *return on asset* (ROA) yang berpengaruh signifikan terhadap *tax avoidance* sementara *debt to equity ratio* (DER), dan ukuran perusahaan tidak berpengaruh signifikan terhadap *tax avoidance*.

Kata kunci : *Return On Asset* (ROA), *Debt to Equity Ratio* (DER), Ukuran Perusahaan, Penghindaran Pajak

ABSTRACT

Tittle : *The Effect of Return On Asset (ROA), Debt to Equity Ratio (DER), and Company Size on Tax Avoidance*

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Study Program : Accounting, Bachelor Degree Program

This study aims to determine how the influence of return on assets (ROA), debt to equity ratio (DER), and company size on tax avoidance measures in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2014 -2018. The research sample is a food and beverage company listed on the Indonesia Stock Exchange in 2014-2018. This study uses secondary data sourced from the company's annual financial statements on the Indonesia Stock Exchange in 2014-2018. Samples were taken by using purposive sampling technique which amounted to 55 samples. The results showed simultaneously return on assets (ROA), debt to equity ratio (DER), and company size significantly influence tax avoidance. But partially only the variable return on assets (ROA) has a significant effect on tax avoidance while the debt to equity ratio (DER), and the size of the company has no significant effect on tax avoidance.

Keywords: Return On Assets (ROA), Debt to Equity Ratio (DER), Company Size, Tax Avoidance