

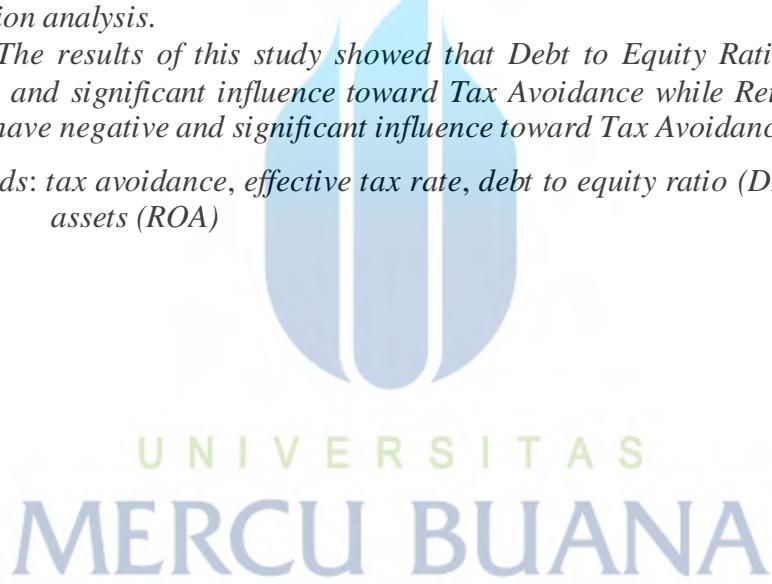
## **ABSTRACT**

*This study aims to determine the effect of Debt to Equity Ratio (DER) and Return on Assets (ROA). Debt to Equity Ratio (DER) and Return on Assets (ROA) are used as independent variables that are expected to influence tax avoidance as a dependent variable proxied through Effective Tax Rate (ETR).*

*This research was conducted at manufacturing company in Indonesia Stock Exchange (BEI) year 2013-2017. Data by accessing the Indonesia Stock Exchange page. Determination of the sample in this study using purposive sampling technique so that obtained the number of samples of 40 companies from a total of 146 manufacturing companies listed on the Indonesia Stock Exchange and the number of observations (observation) of 200 samples and hypothesis test using multiple regression analysis.*

*The results of this study showed that Debt to Equity Ratio (DER) have positive and significant influence toward Tax Avoidance while Return on Assets (ROA) have negative and significant influence toward Tax Avoidance.*

*Keywords:* tax avoidance, effective tax rate, debt to equity ratio (DER), return on assets (ROA)



## ABSTRAK

Penelitian ini bertujuan menguji pengaruh *Debt to Equity Ratio* (DER) dan *Return on Assets* (ROA) terhadap *tax avoidance*. *Debt to Equity Ratio* (DER) dan *Return on Assets* (ROA) digunakan sebagai variabel bebas yang diperkirakan memberikan pengaruh pada *tax avoidance* sebagai variabel terikat yang diprosikan melalui *Effective Tax Rate* (ETR).

Penelitian ini dilakukan pada perusahaan manufaktur di Bursa Efek Indonesia (BEI) tahun 2013-2017. Data diperoleh dengan cara mengakses halaman Bursa Efek Indonesia. Cara penentuan sampel dalam penelitian ini menggunakan metode *purposive sampling* sehingga didapat jumlah sampel sebanyak 40 perusahaan dari total 146 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dan jumlah pengamatan (observasi) sebanyak 200 sampel dan pengujian hipotesis menggunakan analisis regresi berganda.

Hasil penelitian ini menunjukkan bahwa *Debt to Equity Ratio* (DER) berpengaruh negatif terhadap *tax avoidance* dan sebaliknya *Return on Assets* (ROA) berpengaruh positif terhadap *tax avoidance*.

Kata Kunci: *tax avoidance, effective tax rate, debt to equity ratio (DER), return on assets (ROA)*

