

ABSTRACT

This study aims to examine the effect of Debt Equity Ratio (DER), Related Party Transactions (RPT) towards Tax Avoidance and Firm Value. The study sample was 87 data from 29 manufacturing companies in the consumer goods industry sub-sector listed on the Indonesia Stock Exchange in 2015-2017. The results of the study with multiple linear regression show that Debt Equity Ratio (DER) has no influence on Tax Avoidance and Firm Value, Related Party Transactions (RPT) has no influence on Tax Avoidance, Related Party Transactions (RPT) has no influence on Firm Value, Tax Avoidance has no influence on Firm Value.

Keywords: *Debt Equity Ratio (DER), Related Party Transactions (RPT), Tax Avoidance, Firm Value.*



ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Debt Equity Ratio (DER)*, *Related Party Transactions (RPT)* terhadap *Tax Avoidance* dan Nilai Perusahaan. Sampel penelitian adalah 87 data dari 29 perusahaan manufaktur sub sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2015-2017. Hasil penelitian dengan regresi linier berganda menunjukkan *Debt Equity Ratio (DER)* tidak memiliki pengaruh terhadap *Tax Avoidance* dan Nilai Perusahaan, *Related Party Transactions (RPT)* tidak memiliki pengaruh terhadap *Tax Avoidance*, *Related Party Transactions (RPT)* tidak memiliki pengaruh terhadap Nilai Perusahaan, *Tax Avoidance* tidak memiliki pengaruh terhadap Nilai Perusahaan.

Kata kunci : *Debt Equity Ratio (DER)*, *Related Party Transactions (RPT)*, *Tax Avoidance*, Nilai Perusahaan

