

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Pertumbuhan Penjualan, *Return On Assets (ROA)* dan Intensitas Modal Terhadap Penghindaran Pajak. Penelitian ini dilakukan pada sektor barang konsumsi di Bursa Efek Indonesia selama periode 2016 – 2018.

Sampel penelitian ini berjumlah 84 data dari sektor barang konsumsi di Bursa Efek Indonesia dengan metode *puspositive sampling*. Metode analisis yang digunakan adalah analisis regresi berganda. Statistik uji-t dilakukan sebelum analisis persamaan regresi berganda, pada tahap pertama Asumsi klasik diuji yang terdiri dari normalitas, multikolinieritas, heteroskedastisitas, dan autokorelasi.

Berdasarkan hasil analisis, diketahui bahwa Pertumbuhan Penjualan dan *Return On Assets (ROA)* tidak berpengaruh pada Penghindaran Pajak. Sedangkan Intensitas Modal berpengaruh negatif terhadap Penghindaran Pajak. Koefisien determinasi yang melihat pengaruh variabel independen yang digunakan dalam model penelitian variabel dependen adalah 6,8%, sedangkan sisanya (93,2%) dijelaskan oleh variabel lain.

**Keyword : Sales Growth, Return on Assets (ROA), Capital Intensity, Tax Avoidance**



## ABSTRACT

*This study aims to examine the effect of Sales Growth, Return On Assets (ROA) and Capital Intensity on Tax Avoidance. This research was conducted in the consumer goods sectors in the Indonesia Stock Exchange during the period 2016 - 2018.*

*The sample of this study amounted to 84 data from the consumer goods sectors in the Indonesia Stock Exchange with the purposive sampling method. The analytical method used is multiple regression analysis. T-test statistics were performed before the analysis of multiple regression equations, in the first stage the classical assumptions were tested which consisted of normality, multicollinearity, heteroscedasticity, and autocorrelation.*

*Based on the results of the analysis, it is known that Sales Growth and Return On Assets (ROA) have no effect on Tax Avoidance. While Capital intensity has a negative effect on Tax Avoidance. The coefficient of determination that sees the effect of the independent variables used in the research model of the dependent variable is 6.8%, while the rest (93,2%) is explained by other variables.*

**Keyword : Sales Growth, Return on Assets (ROA), Capital Intensity, Tax Avoidance**

