

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *return on assets*, *debt equity ratio* dan *sales growth* terhadap penghindaran pajak. Metode penelitian yang digunakan adalah kuantitatif kausal. Populasi dalam penelitian ini adalah perusahaan sektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia periode 2018 - 2020 sebanyak 50 perusahaan. Analisis data penelitian menggunakan analisis regresi linier berganda. Hasil penelitian ini menunjukkan *return on assets* berpengaruh signifikan terhadap penghindaran pajak. *Debt equity ratio* dan *sales growth* tidak berpengaruh signifikan terhadap penghindaran pajak.

Kata kunci: penghindaran pajak, *return on assets*, *debt equity ratio* dan *sales growth*.



## **ABSTRACT**

*This study aims to analyze the effect of return on assets, debt equity ratio and sales growth on tax avoidance. The research method used is causal quantitative. The population in this study is the property and real estate sector companies listed on the Indonesia Stock Exchange for the period 2018 - 2020 as many as 50 companies. The data analysis technique is multiple linear regression analysis. The results of this study indicate that return on assets has significant effect on tax avoidance, debt equity ratio and sales growth have no significant effect on tax avoidance.*

*Keywords: tax avoidance, return on assets, debt equity ratio and sales growth.*

