

ABSTRACT

This study aims to analyse the effect of return on assets, debt to equity ratio, current ratio and sales growth on tax avoidance. In the mining sector companies listed on the Indonesia Stock Exchange period 2020-2022.

The sampling technique uses a purposive sampling method with the number of samples used by 22 companies with an observation period during 2020-2022. Hypotheses are tested using determinant coefficients (R^2), F statistics, t statistics, and multiple linear regression and data were processed using SPSS version 26.

The results of this study indicate that current ratio has a significant positive effect on tax avoidance, while return on assets, debt to equity ratio and sales growth has no effect on tax avoidance.

Keywords: Tax Avoidance, Return on Assets, Debt to Equity Ratio, Current Ratio and Sales Growth.



ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh return on assets, debt to equity ratio, current ratio dan sales growth terhadap tax avoidance. Pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia periode 2020-2022.

Teknik pengambilan sampel menggunakan metode purposive sampling dengan jumlah sampel yang digunakan sebanyak 22 perusahaan dengan periode pengamatan selama tahun 2020-2022. Hipotesis diuji dengan menggunakan koefisien determinasi (R^2), statistik F, statistik t, dan regresi linier berganda dan data diolah menggunakan program SPSS versi 26.

Hasil penelitian ini menunjukkan bahwa current ratio positif signifikan terhadap tax avoidance, sedangkan return on assets, debt to equity ratio dan sales growth tidak berpengaruh terhadap tax avoidance.

Kata Kunci: Tax Avoidance, Return on Assets, Debt to Equity Ratio, Current Ratio dan Sales Growth.

