

ABSTRAK

Penelitian ini bertujuan untuk mengetahui hubungan *ROA (Return On Assets)*, *DER (Debt To Equity Ratio)*, dan Ukuran Perusahaan terhadap *Tax Avoidance* pada perusahaan sektor makanan dan minuman yang terdaftar di BEI (Bursa Efek Indonesia) tahun 2019-2022. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dengan pendekatan deskriptif dan verifikatif. Populasi penelitian sebanyak 16 perusahaan. Teknik sampling yang digunakan yakni, *purposive sampling*. Berdasarkan hasil penelitian menunjukkan bahwa *ROA (Return On Assets)* berpengaruh negative dan signifikan terhadap *Tax Avoidance*, *DER (Debt To Equity Ratio)* dan Ukuran Perusahaan tidak berpengaruh terhadap *Tax Avoidance*. Hasil penelitian menunjukkan bahwa variabel *ROA (Return On Assets)* berpengaruh negatif dan signifikan terhadap Penghindaran Pajak, *DER (Debt To Equity Ratio)* dan Ukuran Perusahaan tidak berpengaruh terhadap penghindaran pajak.

Kata Kunci: *ROA (Return On Assets)* ; *DER (Debt To Equity Ratio)* ; Ukuran Perusahaan; Penghindaran Pajak



ABSTRACT

This study aims to determine the relationship of ROA (Return On Assets), DER (Debt To Equity Ratio), and Firm Size on Tax Avoidance on Food and Drink Companies listed in Indonesia Stock Exchange (IDX) Period 2019-2022. The research method used is a quantitative research method with descriptive and verification approaches. The research population is 16 companies. The sampling technique used is purposive sampling. Based on the results of the research show that ROA (Return On Assets) significantly has a negative effect on Tax Avoidance , DER (Debt To Equity Ratio), and Firm Size has no effect on Tax Avoidance. The results of the study show that ROA (Return On Assets) significantly has a negative effect on Tax Avoidance, DER (Debt To Equity Ratio), and Firm Size variables are not influence tax avoidance.

Keywords ROA (Return On Assets); DER (Debt To Equity Ratio); and Firm Size; Tax Avoidance

