

ABSTRACT

This study aims to determine and analyze the effect of return on assets, debt to equity ratio and company size on tax avoidance. The object of this research is a non-cyclical consumer company that is listed on the Indonesia Stock Exchange for the 2019-2022 period. This research uses quantitative techniques. Determination of the sample using purposive sampling method. A total sample of 136 was obtained, all non-cyclical consumer companies listed on the Indonesia Stock Exchange for the 2019-2022 period. The data analysis used was statistical analysis in the form of multiple linear regression tests with the help of the SPSS application program version 25.

The results of this study indicate that (1) Return on assets has a negative effect on tax avoidance, (2) Debt to equity ratio has a negative effect on tax avoidance, (3) Firm size has no effect on tax avoidance.

Keywords: *Tax Avoidance, Return On Assets, Debt to Equity Ratio, Company Size*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *return on assets*, *debt to equity ratio* dan ukuran perusahaan terhadap *Tax Avoidance*. objek penelitian ini adalah *perusahaan consumer non-cyclical* yang terdaftar Di Bursa Efek Indonesia periode 2019-2022. Penelitian ini menggunakan teknik kuantitatif. Penentuan sampel menggunakan *metode purposive sampling*. Diperoleh Jumlah sampel sebanyak 136 seluruh perusahaan *consumer non-cyclical* yang Terdaftar Di Bursa Efek Indonesia periode 2019-2022. Analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linear berganda dengan bantuan program Aplikasi SPSS versi 25.

Hasil penelitian ini menunjukkan bahwa (1) *Return on asset* berpengaruh negatif terhadap *Tax Avoidance*, (2) *Debt to equity ratio* berpengaruh negatif terhadap *Tax Avoidance*, (3) Ukuran perusahaan tidak berpengaruh terhadap *Tax Avoidance*.

Kata Kunci : *Tax Avoidance, Return On Assets, Debt to Equity Ratio, Ukuran Perusahaan*