

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *return on asset*, *leverage*, *Capital Intensity*, dan *current ratio* terhadap penghindaran pajak pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia Periode 2020-2022. Penelitian ini merupakan penelitian kausal. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, melalui ketentuan-ketentuan yang telah ditentukan. Berdasarkan metode tersebut didapatkan sebanyak 50 perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia Periode 2020-2022. Metode analisis yang digunakan adalah analisis regresi linear berganda. Hasil dari penelitian ini adalah *return on asset* berpengaruh positif terhadap penghindaran pajak. Sedangkan *leverage*, *capital intensity* dan *current asset* tidak berpengaruh terhadap penghindaran pajak

Kata Kunci: *Tax Avoidance*, *Return On Assets*, *Leverage*, *Intensitas Modal*, dan *Current Ratio*.



ABSTRAK

This research aims to determine the effect of return on assets, leverage, capital intensity, and current ratio on tax avoidance in mining companies listed on the Indonesia Stock Exchange for the 2020-2022 period. This research is causal research. The sample in this research was obtained using a purposive sampling method, through predetermined conditions. Based on this method, there were 50 mining sector companies listed on the Indonesia Stock Exchange for the 2020-2022 period. The analytical method used is multiple linear regression analysis. The results of this research are that return on assets has a positive effect on tax avoidance. Meanwhile, leverage, capital intensity and current assets have no effect on tax avoidance.

Keywords: Tax Avoidance, Returns On Assets, Leverage, Capital Intensity, and Current Ratio.

