

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan mendeskripsikan seberapa besar *Return On Asset (ROA)* dan *Debt to equity rasio (DER)* berpengaruh baik secara parsial dan simultan terhadap Penghindaran Pajak. Variabel independen yang digunakan dalam penelitian ini adalah *Return On Asset (ROA)* dan *Debt To Equity Rasio (DER)*. Sedangkan variabel dependen yang digunakan dalam penelitian ini adalah Penghindaran Pajak yang diukur menggunakan *effective tax rate (GAAP-ETR)*. Populasi dalam penelitian ini berjumlah 52 Perusahaan Manufaktur Sektor Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) Tahun 2018-2020. Penentuan sampel penelitian menggunakan metode *purposive sampling* dan memperoleh sampel sebanyak 14 perusahaan manufaktur sektor industri barang konsumsi berdasarkan kriteria tertentu. Hasil penelitian menunjukkan bahwa secara parsial *Return On Asset (ROA)* dan *Debt To Equity Rasio (DER)* tidak berpengaruh signifikan terhadap Penghindaran Pajak. Secara bersama-sama atau simultan *Return On Asset (ROA)* dan *Debt To Equity Rasio (DER)* berpengaruh signifikan terhadap penghindaran pajak.

Kata Kunci: *Return On Asset (ROA)*, *Debt To Equity Rasio (DER)*, Penghindaran Pajak

ABSTRACT

This study aims to determine and describe how much Return On Assets (ROA) and Debt To Equity Ratio (DER) have a partial and simultaneous effect on Tax Avoidance. The independent variables used in this study are Return On Assets (ROA) and Debt To Equity Ratio (DER). While the dependent variable used in this study is tax avoidance which is measured using the effective tax rate (GAAP-ETR). The population in this study amounted to 52 Manufacturing Companies in the Consumer Goods Industry Sector listed on the Indonesia Stock Exchange (IDX) in 2018-2020. The research sample was determined using purposive sampling method and obtained a sample of 14 manufacturing companies in the consumer goods industry based on certain criteria. The results showed that partially Return On Assets (ROA) and Debt To Equity Ratio (DER) had no significant effect on Tax Avoidance. Together or simultaneously Return On Assets (ROA) and Debt To Equity Ratio (DER) have a significant effect on tax avoidance.

Keywords: *Return On Assets (ROA), Debt To Equity Ratio (DER), Tax Avoidance*