

ABSTRAK

RACHMA MILANIA. Pengaruh *Return On Equity*, *Debt To Asset Ratio*, *Firm Size*, dan *Inventory Intensity* Terhadap *Tax Avoidance* Pada Perusahaan Manufaktur Yang Terdaftar Di BEI Tahun 2017-2021. Dibawah bimbingan Mulia Alim, SE, M.Si

Tujuan penelitian ini adalah menganalisis bagaimana pengaruh *Return On Equity*, *Debt To Asset Ratio*, *Firm Size*, dan *Inventory Intensity* secara parsial. Penelitian ini menggunakan data sekunder berupa laporan keuangan yang diperoleh dari website Bursa Efek Indonesia. Metode penelitian ini menggunakan metode penelitian kuantitatif dengan pengolahan data menggunakan SPSS 25. Penentuan sampel dilakukan dengan metode *Purposive Sampling*, yaitu teknik sampling dengan menggunakan pertimbangan dan batasan tertentu sehingga sampel yang digunakan adalah 16 perusahaan. Hasil analisis dalam penelitian ini menunjukkan bahwa *Return On Equity* secara parsial berpengaruh negatif terhadap *tax avoidance*, *Debt To Asset Ratio* secara parsial tidak berpengaruh terhadap *tax avoidance*, *Firm Size* secara parsial berpengaruh negatif terhadap *tax avoidance*, dan *Inventory Intensity* secara parsial tidak berpengaruh terhadap *tax avoidance*.

Kata Kunci : *Return On Equity*, *Debt To Asset Ratio*, *Firm Size*, *Inventory Intensity*

ABSTRAK

RACHMA MILANIA. *The Effect of Return On Equity, Debt To Asset Ratio, Company Size, and Inventory Intensity on Tax Avoidance in Manufacturing Companies Listed on the IDX in 2017-2021. Under the guidance of Mulia Alim, SE, M.Si*

The purpose of this study is to analyze how the effect of Return On Equity, Debt To Asset Ratio, Company Size, and Inventory Intensity partially. This study uses secondary data in the form of financial statements obtained from the Indonesia Stock Exchange website. This research method uses quantitative research methods with data processing using SPSS 25. The determination of the sample is carried out by the purposive sampling method, namely the sampling technique using certain considerations and limitations so that the sample used is 16 companies. The results of the analysis in this study indicate that Return On Equity partially has a negative effect on tax avoidance, Debt To Asset Ratio partially has no effect on tax avoidance, Firm Size Equity partially has a negative effect on tax avoidance, and Inventory Intensity partially has no effect on taxes. Avoidance

Keyword : Return On Equity, Debt To Asset Ratio, Firm Size, Inventory Intensity