

**Pengaruh *Debt to Equity Ratio, Return on Assets, Related Party Transaction* terhadap Penghindaran Pajak Perusahaan Manufatkur Sektor Pertambangan yang listing di Bursa Efek Indonesia**

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**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh *Debt to Equity Ratio, Return on Assets, Related Party Transaction* terhadap Penghindaran Pajak. Obyek yang digunakan dalam penelitian ini merupakan perusahaan manufaktur sektor pertambangan yang *listing* di Bursa Efek Indonesia (BEI) periode 2017-2021. Teknik pengambilan sampel menggunakan Purposive Sampling berdasarkan kriteria yang ditentukan maka diperoleh sampel sebanyak 12 perusahaan. Metode analisis data yang digunakan adalah analisis regresi berganda dengan menggunakan aplikasi SPSS 22. Hasil penelitian menunjukkan bahwa : (1) *Debt to Equity Ratio* berpengaruh terhadap penghindaran pajak, (2) *Return on Assets* berpengaruh terhadap penghindaran pajak, (3) *Related Party Transaction* hutang berpengaruh terhadap penghindaran pajak, (4) *Related Party Transaction* piutang berpengaruh terhadap penghindaran pajak.

Kata kunci : DER,ROA, RPT, PENGHINDARAN PAJAK

***The Effect Of Debt To Equity Ratio, Return On Assets,  
Related Party Transaction On The Tax Avoidance of  
Mining Sector Manufacturing Companies Listing on BEI***

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**ABSTRACT**

*This study aims to analyze the effect of the Debt to Equity Ratio, Return on Assets, Related Party Transaction on Tax Avoidance. The object used in this study is a mining sector manufacturing company listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period. The sampling technique used Purposive Sampling based on the specified criteria, a sample of 12 companies was obtained. The data analysis method used is multiple linear regression analysis using the SPSS 22 application. The results show that: (1) Debt to equity ratio has effect on tax evasion, (2) Return on assets has effect on tax evasion, (3) Related debt party transactions have effect on tax evasion, (4) Receivables related party transactions have effect on tax evasion.*

**Keywords:** DER, ROA, RPT , TAX AVOIDANCE