Determination of Tax Avoidance through DER, ROA, Company Size and Company Characteristics in Manufacturing Sector Companies on the Indonesian Stock Exchange 2021-2023

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ABSTRAK

This research aims to (1) Test and develop existing theories regarding tax avoidance. (2) Find out more specifically about the phenomenon of tax avoidance, including motives, strategies and impacts on various parties. (3) For the Company, the results research can help in making decisions regarding optimal tax strategies.

The method used in this research is a quantitative approach with sample and population study types. Data collection techniques use library study and survey techniques. And the data analysis technique used is statistical calculations.

The conclusions of this research are (1) This implementation was carried out on 40 manufacturing companies on the Indonesia Stock Exchange (BEI) with data from 2021 to 2023 with the influence of DER, ROA, company size and company characteristics on tax avoidance. (2) Supporting factors and The inhibiting factor for tax avoidance is that the increasingly complex structure of business and international transactions makes tax avoidance practices more sophisticated and difficult to detect and tax avoidance is often incomplete or difficult to access because it is sensitive. (3) The impact of tax avoidance is reduced state revenue from the tax sector, state budget imbalance, and experiencing a decline in reputation and facing pressure from consumers, investors and the public.