

## **ABSTRACT**

**Esti.** *Effect of Leverage, Sales Growth, and Auditor Reputation on Tax Avoidance in Basic and Chemical Manufacturing Companies Listed on the Indonesia Stock Exchange (BEI) for the 2015-2017 Period. (Supervised by Mrs. Sri Handayani, SE, MM, M.Ak, CPMA).*

*This study aims to determine the influence of Leverage, Sales Growth, and Auditor Reputation on Tax Avoidance in Basic and Chemical Manufacturing Companies listed on the Indonesia Stock Exchange (BEI) for the 2015-2017 Period. Leverage is measured by Debt To Equity Ratio (DER), Sales Growth is measured by sales of the year now reduced by sales last year then divided by sales last year, Auditor Reputation is measured by a dummy variable where number 1 is for those who use Big Four KAP and 0 for those who use Non Big Four KAP, while Tax Avoidance is measured by using the effective tax rate (ETR) minus the cash effective tax rate (CETR).*

*Samples are used using certain criteria. The number of samples used in this study were 178 company data from a total population of 187 companies. This type of data is secondary data sourced from financial statements and annual reports. Data analysis method used is linear linear regression analysis.*

*The results of hypothesis testing show that simultaneously Leverage, Sales Growth, and Auditor Reputation have a significant effect on Tax Avoidance. Persially Leverage has a positive effect on tax avoidance. Whereas Sales Growth and Reputation Auditors do not have a significant influence on Tax Avoidance.*

*Keywords: Leverage, Debt To Equity Ratio, Sales Growth, Auditor Reputation, Tax Avoidance, Effective Tax Rate, Cash Effective Tax Rate.*