

## **ABSTRACT**

**SRI ANJASWATI, 2018. "THE EFFECT OF AUDIT QUALITY, LEVERAGE, AND COMPANY SIZE ON TAX RELIEF PRACTICES IN FOOD AND BEVERAGE COMPANIES REGISTERED IN BEI PERIOD 2014-2017".**

**Leaders Dra. RetnoSuliaty Suleiman Akt: MM)**

*This study aims to determine how the effect of audit quality, debt financing, and company size against tax avoidance measures in Food and Beverage companies listed in Indonesia Stock Exchange 2014-2017.*

*The research sample is a Food and Beverage company listed on Indonesia Stock Exchange 2014-2017. This study uses secondary data sourced from the annual financial statements of companies in Indonesia Stock Exchange 2014-2017. Sample was taken by using purposive sampling technique which amounted to 56 samples.*

*The results of this study indicate that simultaneous audit quality, debt financing, and firm size have a significant effect on tax avoidance measures in Food and Beverage companies listed in Indonesia Stock Exchange 2014-2017. But partially variable Quality Audit and Size Company no significant effect on tax evasion company. And Debt Financing variables have a significant effect on tax avoidance.*

*The research findings show that most of the Food and Beverage companies listed in Indonesia Stock Exchange in 2014-2017 tend to use debt financing for tax evasion.*

**Keywords: Audit Quality, Debt Financing, and Company Size, Tax Avoidance.**