

ABSTRACT

NENDENKURNIASIH, 2018. "THE INFLUENCE OF SALES GROWTH, LEVERAGE, AUDIT QUALITY AND SIZE AGAINTS TAX AVOIDANCE IN PROPERTY AND REAL ESTATE COMPANIES LISTED ON INDONESIA STOCK EXCHANGE 2013-2016".

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This study aims to find out how the influence of sales growth, debt financing, audit quality, and company size to tax avoidance activity in property and real estate companies listed on Indonesia Stock Exchange in 2013-2016.

The samples property and real estate company listed on the Indonesia Stock Exchange in 2013-2016. This study uses secondary data. Secondary data used are listed Integration annual report on the Indonesia Stock Exchange in 2013-2016. Samples were taken by using purposive sampling method and obtained a total sample of 80.

The results of this study show that simultaneously, sales growth, leverage, audit quality, and company size influence significant to the tax avoidance. But sales growth, and leverage has no significant effect on corporate tax avoidance, and variable audit quality and size has significant effect on corporate tax avoidance.

The result show generally property and real estate companies in Indonesia stock exchange 2013-2016 used leverage for its tax avoidance activity.

Keywords: sales growth, leverage, audit quality, size, tax avoidance