

ABSTRACT

Title : *Analysis of the Influence of Company External Factors on the Tendency of Companies to Perform Tax Management in Automotive Sub Sector Manufacturing Companies Listed on the Indonesia Stock Exchange (BEI) for the period 2012-2017*

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Study Program : *Accounting*

This study aims to examine the Analysis of the Influence of Companies External Factors Against the Tendency of Companies to Conduct Tax Management in Automotive Manufacturing Companies Sub-Sector Companies Listed on the Indonesia Stock Exchange (IDX) for the period 2012-2017.

This research is in the form of causality, the source of the data used is secondary data. The sample of this research is the manufacturing industry of the automotive sub-sector for the period 2012-2017. The unit of analysis used is the industry in finance. The data analysis technique is purposive sampling. The analytical tool used is Multiple Linear Regression.

The results of this study indicate that Company Size, Profitability, and Sales Growth simultaneously influence the tendency of companies to conduct tax management with a significant value of $0,000 < 0.05$. Partially the size of the company has no effect on the tendency of companies to conduct tax management with a significant value of $0.882 > 0.05$. Profitability has a negative and significant effect on the tendency of companies to do tax management with a significant value of $0,000 < 0.05$. and Sales Growth has a negative and significant effect on the tendency of companies to do tax management with a significant value of $0.037 < 0.05$.

Keywords: *Firm Size, Profitability, Return on Assets, Sales Growth, Tax Management*