

ABSTRACT

Title : *The effect of practice of corporate governance, Leverage, sales growth to Tax Avoidance on Main Industry Mining Sector which are listed in Indonesia Stock Exchange in the Period 2014-2017*

Name : Vindhy Puspita Sari

Study Program : Accounting

This study was conducted with the aim of analyzing the influence of Corporate Governance, Leverage, and Sales Growth partially and simultaneously on the practice of tax avoidance in mining companies listed on the Indonesia Stock Exchange for the period 2014-2017. Tax avoidance is proxied by ETR minus CETR. The independent variables studied included Corporate governance, which is proxied by the corporate governance measurement index (IPCG). Leverage is proxied by the debt to assets ratio (DAR) and sales growth. This research is classified as causality research.

The population in this study were all mining companies listed on the Stock Exchange in 2014-2017, which amounted to 41 companies. While the sample of this study was determined by purposive sampling method to obtain 35 sample companies. The type of data used is secondary data obtained from www.idx.co.id and company websites.

The results of this study are corporate governance, leverage, and sales growth simultaneously influencing tax avoidance which is proxied by ETR minus CETR with a significance of $0.016 < 0.05$. Partially, corporate governance variables and leverage have no effect on tax avoidance and influential sales growth variables. positive for tax avoidance.

Keywords: Tax Avoidance, The effect of corporate governance, Leverage, Sales Growth.