

**ABSTRACT**

**Title** : *The Effect of leverage (DER), sales growth and company size on tax avoidance in consumer goods manufacturing sector company listed on the Indonesia Stock Exchange (IDX) in the period 2014-2018*

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**Study Program** : S-1 Accounting

*Leverage, sales growth and Company Size on Tax Avoidance in Consumer Goods Manufacturing Sector Manufacturing Companies listed on the Indonesia Stock Exchange (IDX) for the 2014-2018 period. Leverage is proxied by DER, sales growth is proxied by calculated based on the previous year's sales and divided by the previous year's sales, and company size is proxied by Ln total assets. The method used in this study was purposive sampling, the samples used in this study, 35 industrial sector manufacturing companies listed on the Indonesia Stock Exchange for 2014-2018 period. The type of data in this study is secondary data sourced from company's financial reports and annual reports. The data analysis method used is binary logistic regression analysis. Research result found variable Leverage (DER), sales growth and Company Size simultaneously affect on tax avoidance. Partially leverage (DER) positively affect on tax avoidance, sales growth negatively affects on tax avoidance and company size does not have a significant affect on tax avoidance.*

**Keywords:** *Leverage, sales growth and company size.*