

ABSTRACT

Title : The Effect of Profitability, Leverage, and Sales Growth on Tax Avoidance in Mining Industry Companies Listed on the Indonesia Stock Exchange (IDX) 2014-2018

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This research was conducted with the aim of analyzing the effect of Profitability, Leverage and Sales Growth on Tax Avoidance in the Mining Industry Listed on the Indonesia Stock Exchange (IDX) for the 2014-2018 period. The method used was purposive sampling with 8 samples. (5 periods) in the mining sector industry listed on the Indonesia Stock Exchange from a total population of 40. The type of data used is secondary data sourced from financial reports and annual reports. The data analysis method used is multiple linear regression analysis.

The results of this study are profitability, leverage and sales growth simultaneously have an effect on tax avoidance. Leverage and sales growth partially affect tax avoidance and profitability is not proven to have a market effect on tax avoidance. The value of Adjusted R² Square is 0.673, which means that the ability of the three independent variables can affect tax avoidance by 67.30%, while the rest is influenced by other factors.

Keywords: Profitability, *Leverage* and *Sales Growth* Tax Avoidance