

ABSTRACT

Tax Avoidance by complying with existing regulations. Differences in interests between the tax authorities and companies based on agency theory will lead to non-compliance by taxpayers or company management which will have an impact on the company's efforts to do tax avoidance.

This research is a quantitative research. The research sample is manufacturing companies in the consumption industry sector listed on the Indonesia Stock Exchange (IDX) for the 2015-2019 periode. The analytical method used in this research is multiple liniear regression analysis with panel data and processed using evIEWS software.

The results of this study indicate that variables of profitability, corporate governance, and sales growth have a simultaneous effect on Tax Avoidance. Variavles profitability, corporate governance, and sales growth also partially effet Tax Avoidance.

Keywords : Profitability, Corporate Governance, Sales Growth, Tax Avoidance.