

ABSTRACT

Tax avoidance is a legal or unlawful activity carried out to reduce the tax expenses owned by a taxpayer. Tax avoidance is a kind of tax planning for companies and a collection barrier for the government. This study aims to determine whether sales growth, company size, profitability, and gender diversity have a simultaneous and partial influence on tax avoidance actions in food and beverage sub-sector companies listed on the Indonesian Stock Exchange for the 2016-2021 period. The hypothesis in this study is as follows:

The method used in this study is a quantitative method with a sample selection technique using purposive sampling. From this method, 27 companies were obtained, so the number of observations in this study was 162 observational data. The type of data used is secondary data with panel data regression analysis used for the data testing technique.

The results showed that simultaneously, the variables of sales growth, company size, profitability, and gender diversity effect the tax avoidance in food and beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2016-2021 period. Partially, only the size of the company has a positive influence on tax avoidance. As for the variables of sales growth, profitability, and gender diversity, they have no influence on tax avoidance. The higher size of the company causes the company's managerial expenses or costs to increase. It can be used by managerial parties to carry out tax avoidance actions.

Keywords: Tax Aviodance, Sales Growth, Firm Size, Profitability, and Gender Diversity.