

ABSTRACT

This research aims to provide an overview of tax avoidance in coal mining companies listed on the Indonesia Stock Exchange (IDX) in 2015-2019 and to find out the effect of profitability, corporate social responsibility, corporate size and institutional ownership on tax avoidance.

The research methods used are descriptive and verifiative. The population of this study is a new coal mining subsector listed on the Bursa Efek Indonesia (BEI) in 2015-2019. The number of coal mining subsector companies listed on the Bursa Efek Indonesia (BEI) in 2015-2019 is 21 companies. This research sample selection method uses purposive sampling techniques with a total of 8 companies that meet the criteria

The results showed that profitability had a positive impact on tax avoidance with a contribution of 25.1%, Corporate Social Responsibility had a positive effect on tax avoidance with a contribution of 18.2%, The size of the company had no effect on tax avoidance (Tax Avoidance), Institutional Ownership had a positive effect on tax avoidance (Tax Avoidance) with a contribution of 20.0%.

Keywords: *Profitability, Corporate Social Responsibility, Company Size, Institutional Ownership, Tax Avoidance*