

ABSTRACT

This study aims to examine the effect of profitability, leverage, and sales growth on tax avoidance in coal sub-sector mining companies listed on the Indonesia Stock Exchange for the 2015-2019 period. The independent variables in this study are return on assets (ROA), debt to equity ratio (DER), and net sales growth ratio (NSGR). As for the dependent variable in this study using the cash effective tax rate (CETR).

The research method used is a quantitative method with a descriptive and verification analysis approach. The population of this study is the coal sub-sector mining companies listed on the Indonesia Stock Exchange for the 2015-2019 period totaling 25 companies. The research method uses non-probability sampling with purposive sampling technique with a total sample of 9 companies that meet the criteria. The research was conducted by studying and collecting data through the web and documentaries. Data analysis was carried out using descriptive analysis, classical assumption test, correlation analysis, test (t), coefficient of determination

Based on the results of research conducted, it can be seen that profitability and sales growth partially have a significant effect on tax avoidance. While leverage has no significant effect on tax avoidance. With a contribution of 24.5% profitability, -0.4% leverage, 11.9% sales growth.

Keywords: Profitability, Leverage, Sales Growth and Tax Avoidance