

ABSTRACT

This study aims to empirically find out the Influence of Financial Distress, Accounting Conservatism, and Leverage on Tax Avoidance on Consumer Non-Cyclicals Sector Companies Listed on the Indonesia Stock Exchange in 2018-2022.

The population of this study is consumer non-cyclicals sector companies listed on the Indonesia Stock Exchange in 2018-2022 totaling 122 companies. The research method uses nonprobability sampling with purposive sampling techniques by producing samples of 34 companies that meet the criteria. The research methods used are quantitative methods with descriptive and associative approaches. . This study used secondary data in the form of financial statements obtained from the official website of each company and the website www.idx.co.id. Associative analysis consists of several tests: hypothesis testing using tests, multiple linear regression tests, correlation analysis and coefficient determination.

Based on the research results of the Consumer Non-Cyclicals Sector Companies Listed on the Indonesia Stock Exchange in 2018-2022, Financial distress was influenced by tax avoidance with an influence contribution of 2,9%. accounting conservatism has no effect on tax avoidance with an influence contribution of 0,9%. Leverage has no effect on tax avoidance with an influence contribution of 1.6%.

Keywords: *Financial Distress, Accounting Conservatism, Leverage, Tax Avoidance.*