

## ABSTRAK

Penelitian ini bertujuan untuk menguji Profitabilitas, *Leverage*, *Size*, Komite Audit, dan *Sales Growth* terhadap *Tax Avoidance*. Penelitian ini dilakukan di Indonesia dengan menggunakan unit analisis perusahaan manufaktur yang sudah *go public*. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Metode pengambilan sampel menggunakan *purposive sampling* dengan periode penelitian tahun 2016 sampai dengan 2018 dan diperoleh sebanyak 135 data perusahaan. Teknik analisis data yang digunakan adalah analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa Profitabilitas dan *Sales Growth* berpengaruh negatif signifikan terhadap *Tax Avoidance*. *Leverage* dan Ukuran Perusahaan tidak berpengaruh negatif tidak signifikan terhadap *Tax Avoidance*, Komite Audit berpengaruh positif signifikan terhadap *Tax Avoidance*.

**Kata kunci : Profitabilitas, *Leverage*, Ukuran Perusahaan, Komite Audit dan *Sales Growth*, *Tax Avoidance*.**

## **ABSTRACT**

*This study aims to examine the Profitability, Leverage, Size, Audit Committee, and Sales Growth against Tax Avoidance. This research was conducted in Indonesia using a unit of analysis of manufacturing companies that have go public. The population of this research is manufacturing companies listed on the Indonesia Stock Exchange. The sampling method uses purposive sampling with the study period in 2016 to 2018 and obtained as many as 135 companies. The technique of data analysis is used multiple linear regression analysis. The results showed that profitability and sales growth had a significant negative effect on tax avoidance. Leverage and Company Size have no significant negative effect on Tax Avoidance, the Audit Committee has a significant positive effect on Tax Avoidance.*

**Keywords : Profitability, Leverage, Company Size, Audit Committee, Sales Growth and Tax Avoidance.**