

ABSTRACT

The Influence of Business Strategy, Profitability and Sales Growth on Tax avoidance Practices with Financial Distress as a Moderator

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The differences in interests between countries that expect large tax revenues are in stark contrast to the desires of companies that want to pay as little tax as possible. Efforts to reduce (saving) taxes can be carried out by the company in several ways, namely, Tax avoidance. This research aims to examine the influence of Return On Sales, Net Profit Margin, Sales Growth and Business Strategy on Tax avoidance practices by taking case study on the Indonesian Stock Exchange for the period 2019-2023. The data used in this research are companies that are included in the technology sector. This research uses Purposive Sampling data collection techniques with a sample size of 15 companies. The analysis in this research is an analysis carried out using the IBM SPSS Statistics 29.0 application. Based on the results of this research, it is stated that Return On Sales, Sales Growth and Business Strategy have no effect on Tax avoidance practices, while the Net Profit Margin variable has an effect on Tax avoidance, and the four independent variables together (simultaneously) have an effect on Tax avoidance practices. The implications of this research are expected to provide an overview to users of financial reports, especially external parties, to be able to assess the company's performance in complying with its tax obligations based on the factors Return On Sales, Net Profit Margin, Sales Growth and business strategy.

Keywords: Profitability, Sales Growth, Business Strategy, Tax Avoidance, Financial Distress