

ABSTRACT

The Effect of Size, Leverage and Sales Growth on Tax Avoidance with Institutional Ownership as Moderating (Empirical Study on Mining Companies Listed on the Indonesia Stock Exchange 2016 – 2022)

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This study aims to examine (1) the effect of size on tax avoidance, (2) the effect of leverage on tax avoidance, (3) the effect of sales growth on tax avoidance, (4) the effect of size, leverage, and sales growth simultaneously on tax avoidance, (5) the effect of institutional ownership as a moderator between the relationship between size, leverage and sales growth on Tax Avoidance. The population in this study were all companies in the mining sector listed on the Indonesia Stock Exchange (IDX) in the 2016 – 2020 period. Data processing used Stata version 16. The results of this study showed that size and sales growth had no effect on tax avoidance. Leverage has a positive effect on tax avoidance. Size, leverage, and sales growth together affect tax avoidance. Institutional ownership as a moderator can strengthen the effect of size, leverage, and sales growth together on tax avoidance.

Keywords: *Size, Leverage, Sales Growth, Tax Avoidance, Institutional Ownership*

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