

ABSTRACT

Tax avoidance is an effort that legally done by utilizing a gap in the tax laws for avoid tax payments or transaction that has no purpose than to avoid tax. This research aimed to determine the influence partially and simultaneously of foreign investors' interests, profitability, firm size, and leverage on tax avoidance based on mining companies listed in Indonesia Stock Exchange (IDX) period 2010-2015. Population in this research is all of the mining companies listed in IDX period 2010-2015. Thirteen companies used as samples with six years period. Sampling technique that used is purposive sampling. Regression panel data as analysis method.

The result in this research show that foreign investors' interests, firm size, and leverage have no significant influence on tax avoidance while profitability has positive significant influence on tax avoidance, partially. Foreign investors' interests, profitability, firm size, and leverage have significant influence on tax avoidance, simultaneously.

Keywords: Tax Avoidance, Foreign Investors' Interests, Profitability, Firm Size, Leverage