

ABSTRACT

The tax is a mandatory contribution by the people given to the State treasury which is approved by not getting reciprocal services with the direct aim of financing the country's needs. Taxes are still the biggest source of revenue for the state treasury. Therefore, the government always requests that taxes be paid in taxes in order to increase tax revenue. But on the other hand, taxpayer companies once again avoid tax by exploiting the weaknesses of tax regulations. This is often referred to as tax avoidance.

This study aims to determine the effect of deferred tax expense, sales growth, risk corporation, and business strategy on tax avoidance in industrial sector manufacturing companies that listed on the Indonesia Stock Exchange in the 2014-2019 period both simultaneously and partially. This study consisted of 60 samples of the industrial sector which were published on the Indonesia Stock Exchange in 2014-2019 using a sample technique using purposive sampling. The method used is a panel data regression.

The results of this study indicate that deferred tax expense, sales growth, corporation risk and business strategy simultaneously influence the tax avoidance. The results of this study indicate that the deferred tax expense, sales growth, risk corporation and business strategy can explain the dependent variable, namely tax avoidance of 13,30% and the remaining 86,70% is explained by other variables outside the study. Partially sales growth has a positive effect on tax avoidance. Meanwhile, deferred tax expense, risk corporation and business strategy has no effect on tax avoidance.

Keywords : *Deferred tax expense, sales growth, risk corporation, business strategy ,and tax avoidance.*