

## **ABSTRACT**

*In the concept of tax accounting, it is an expense that will reduce net income, which means that it is contrary to the company's primary goal, which is to get as much profit as possible. So it will be possible for the company to do business, namely tax avoidance, by taking advantage of loopholes in the tax law.*

*This study was conducted to determine the effect of sales growth (sales growth), audit committee, and audit quality on tax avoidance either simultaneously or partially.*

*The population in this study are all consumer goods industrial sector companies listed on the Indonesia Stock Exchange in 2016-2019. This study uses quantitative methods. The sampling technique used purposive sampling and obtained 23 companies with a period of 4 years. So that the total samples obtained were 92 samples. The data analysis method used is descriptive statistical analysis and panel data regression analysis using Eviews 12.*

*The results of this study indicate that sales growth, audit committee, and audit quality simultaneously have a significant effect on tax avoidance. The results of the study partially show that sales growth has a positive impact on tax avoidance. At the same time, the audit committee and audit quality do not affect tax avoidance. It is hoped that the results of this study can provide an overview for companies to be more careful about high sales growth factors because they have the opportunity to indicate tax avoidance practices.*

*It is hoped that the results of this study can provide an overview for companies to focus more on increasing sales growth to maximize tax avoidance activities. This research is expected to consider the government in adding regulations and implementing tax regulations related to tax avoidance practices. Investors are expected to assist in analyzing financial statements as a consideration in making investment decisions in companies.*

**Keywords:** *tax avoidance, sales growth, audit committee, audit quality*