

ABSTRACT

Taxes are one of the largest sources of income and funds for the state in financing its expenditure. In fact, tax revenue in Indonesia is still considered not optimal due to the fact that there are still many acts of tax avoidance. This tax avoidance act does not conflict with tax laws and regulations. However, companies often make tax avoidance efforts to reduce expenses so as not to reduce company income.

The aim of this research was to analyze the influence of Sales Growth, Fixed Asset Intensity, and Audit Quality on Tax Avoidance in mining sector companies on the Indonesia Stock Exchange for the 2018-2022 period simultaneously and partially. This research uses quantitative methods with a sampling technique using purposive sampling. The samples obtained were 9 companies with 45 observation data in the mining sector industry. The type of data used is secondary data with data processing using panel data regression analysis.

The research results state that sales growth, fixed asset intensity, and audit quality simultaneously influence tax avoidance. Apart from that, the variables sales growth and fixed asset intensity partially have a negative effect on tax avoidance, while audit quality has a positive effect on tax avoidance.

It is recommended that further research use combinations or add other variables not examined in this research as well as conducting research on companies in sectors other than mining. It is recommended that further research increase the research period by more than five years so that the research results are more accurate and describe the situation more clearly.

Key words: tax avoidance, sales growth, fixed asset intensity, audit quality.