***ABSTRACT***

*Melvia Claudia Tugianto / 35150131 / 2019 / The Influence of Return on Assets, Leverage, Company Size, Sales Growth, and Audit Committee on Tax Avoidance on IDX-Registered Manufacturing Companies from 2014 to 2017 / Advisor : Ari hadi Prasetyo, Drs.,M.M.,M.Ak.*

*Tax revenue in Indonesia is the largest source of revenue for state revenue. In an effort to optimize this tax revenue there are still obstacles in tax collection, one of which is taxpayers who do tax avoidance. The action in avoiding this tax is influenced by various factors, some of which are return on asset, leverage, company size, sales growth and audit committee. This research aims to examine the influence of return on asset, leverage, company size, sales growth and audit committee on tax avoidance.*

*The theory in this research used the theory of agency and positive accounting theory.* *Agency theory demonstrates the relationship between an agent and a principal that has differing interests. The positive accounting theory demonstrates a process, which uses the skills, understanding, and knowledge of accounting and the use of accounting policies that are best suited to face certain conditions in the future.* *The hypothesis in this research is return on assets and sales growth has a positive effect on tax avoidance. While leverage, company size, and audit committee have a negative effect on tax avoidance.*

*This study uses observation of secondary data obtained from audited financial statements of manufacturing companies listed on the Indonesia Stock Exchange in 2014-2017. The sampling technique is a non-probability sampling technique with a purposive judgement sampling method. Data analysis techniques for testing individual variables and hypothesis testing were conducted using descriptive test, pooling test, classical assumption test, multiple regression analysis with coefficient of determination test, F test, and T test using IBM SPSS program 23.*

*After the pooling test is done, it can be concluded that the data can be merged. This research Data fulfills the entire classical assumption test. The F test shows independent variables collectively – just as insufficient evidence affects the dependent variables with a significance value of 0.005. T test result for return on asset variable, Audit Committee, leverage, company size and sales growth is insufficient evidence of the tax avoidance thus does not decline Ho.*

*The conclusion of this research suggests that the return on asset is insufficient evidence of positive effect on the tax avoidance and the audit committee is insufficient evidence of negative effect on the tax avoidance. While the leverage, company size, and sales growth have no effect on the tax avoidance.*