

ABSTRACT

Tax avoidance is an attempt to avoid tax legally by utilizing the weaknesses or gray areas contained in tax laws and regulations. Tax is a mandatory contribution paid by the public to the state with the nature of coercion for the prosperity of the people. However, there are still many companies in Indonesia that utilize tax avoidance so that the tax paid is smaller.

This study aims to determine the effect of company age, sales growth and audit quality on tax avoidance in consumer goods sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2014 - 2018.

The population in this study were all consumer goods sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2014 - 2018. The samples generated were 85 samples with Nonprobability sampling.

Data analysis methods used in this study were analyzed with descriptive statistics and panel data regression using EViews 10 software.

The results showed that company age, sales growth and audit quality had a simultaneous effect on tax avoidance. Partially, company age and sales growth have no effect on tax avoidance, while audit quality affects tax avoidance.

Keywords: *Audit Quality, Company Age, Sales Growth, Tax Avoidance*