Effect of Return on Assets, Corporate Governance and Sales Growth on Tax Avoidance in Companies Food and Beverage Sub Sector Manufacturing Registered in stock Exchange Indonesia

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Abstract

This study aims to determine the effect of Return on Assets, Corporate Governance and Sales Growth on Tax Avoidance. The population in this study are all food and beverage sub-sectors manufacturing companies listed on the Indonesia Stock Exchange in 2017-2021. The sampling technique used was purposive sampling with 25 data samples. While the data analysis technique used is multiple linear regression through SPSS 26. The method used is quantitative method using secondary data. the the results showed that the variables Return On Assets, Audit Committee and Sales Growth simultaneously had a positive and significant effect on tax avoidance. Partially Return On Assets has a negative and significant effect on taxes avoidance, audits Committee has a negative and significant effect on taxes avoidance and Sales Growth has a negative and significant effect.

Keywords : Return On assets, audit committee, Sales growth, taxes avoidance

INTRODUCTION

Wrong One source income country Which most big obtained from sector taxation. Amount reception from tax sector in Indonesia occupy percentagehighest Matter This proven with realization reception country sector tax Which increasing every year his. Directorate General Tax (DGT) make an effort maximizing receptiontaxes while maintaining the investment climate and move economy in in country so that can fulfil move economy in in country so that can fulfil target reception State Budget (Manrejo Sumarno, 2022). In framework reach the welfare and interests of the development of the country, government oblige every must tax to participate in payment matters tax so that rate growth And implementationdevelopment national can walk with Good as well as fluent. However from corner view company, taxes are a burden that can be reduce profit clean. As a result, Lotscompany Which try For zoom outtax in a manner legal or illegal For reachprofit Which maximum. Company do management tax For zoom out amount tax to be paid. One managementtax Which can done by company with reduce burden tax in a manner legal and not against the law taxation that is through *taxes avoidance.* . Company do avoidance tax to maximize the profits that have been obtained with still notice And obeyregulation which exists.

There is a number of factor Which affect *tax avoidance* including namely *return on assets, corporate governance* and *sales growth. return on assets* (ROA) is Wrong One indicator profitability something company Which compare magnitude amount profit Which obtained with total asset Which owned or used with take into account ability company in produce profit without considering the source of funding, the morethe greater the ROA, the greater the company's profit Which on Finally will resulted increase tax income (Revelation et al., 2020). Study (Aulia et al., 2018) revealed that *the return on assets* (ROA) influential significant to avoidancetax. While in the research (Wahyudi et al., 2020) disclose that *returns on assets* have no effect on *tax avoidance* . Study Which in line test profitability on the disclosure *of tax avoidance* is carried out Also by (Handayani, 2018) Which disclose that there is influence Partial And simultaneous *returns on assets* (ROA) to tax evasion.

Corporate governance Which refers on system control internal company to performance management as manager company, with objective For lower risk emergence conflict agency between holder share For reach objective together keeping assets company And increase the investment value of shareholders in the long term (Ningsih, 2016). With establishment of *corporate governance* then can supervise performance company manager Wrong only one related with taxation company. There is a number of results study about *corporate governance* . Study (Oktamawati, 2017) disclose that committee audits No influential to *taxes avoidance.* However in study in lineWhich test committee audits to *taxes avoidance* done Also by (Tiala et al., 2019) Disclose that committee auditsinfluential significant to avoidance tax. On study (Ningsih, 2016) disclose that committee audits influential positive to avoidancetaxes but different from research (Cahya et al., 2014) Which disclose that committee audits influential negative to avoidance tax.

Likewise with *sales growth* which predicted can influence avoidance tax. This study uses measurement growth sale Because can show is something company experience growth sale Which Good or bad. Increased sales growth will make the company earn profit Which big, so from That company will tend to avoid taxes (Mahdiana et al., 2020). There is a number of results study about *sales growth,* Study (Mahdiana etal., 2020) And (Inayatus et al., 2022) disclose that *sales growth* No influential to avoidance tax . Study Which in line test *sales growth* on the disclosure *of tax avoidance* is carried outalso by (Putu et al., 2020) and (Nugraha et al., 2019) which disclose thatgrowth sale influential positive to tax evasion.

This study aims to test And analyze influence *returns on assets, corporate governance* and *sales growth* to*tax avoidance* in sub manufacturing companies the food and beverage sector listed in Exchange Effect Indonesia period year 2017-2021. Manufacturing companies in the food and sub-sector drink was chosen as the object of research because own role to growth economy national And contribute in increase investment in Indonesia. Besides that,

According to report *taxes justice network* Which title *the state of taxes justice 2020: taxes justice in the time of Covid-19* mentioned tax evasion is estimated to be detrimental country Indonesia until Rp. 68,7 trillion per year 2020, as much 4.78 billion dollars US equivalent Rp. 67,6 trillion among them isresults from

avoidance tax corporation in Indonesia. Temporary the rest US$ 78,83 million or around Rp 1,1 trillion originate from must personal tax . Avoidance case tax in Indonesia is at in ranking to 4 highest all Asia after China, India And Japan . Director General Tax Ministry Finance Suryo Utomo say, For minimize *taxes avoidance* , his side do supervision transaction Which have a special relationship inside country nor outside country. Ministry Finance (Ministry of Finance) peg target reception tax in year 2020 reach Rp. 1.198.82 trillion

LITERATURE REVIEW
Theory Agency (Agency theory)
Agency theory or theory agency is development theory Which learn agreement Work so that can motivating para agent For Work in accordance with the wishes of the principal (Scott, 2003). Agent perform tasks certain for the principal, principal have obligation For give reward on si agent (Hendriksen And Breda, 1992). Jensen and Meckling (1976) state connection Agency is usually bound in the form of a contract between giver Work or principal Which employ person other (agent) For performing or providing a number of services and give authority in taking decision. Theory agency in study This explain exists difference interest between agents and principals and can trigger emergence behavior taxes avoidance And be a problem agency. Related with taxes avoidance, problem agency can happen between government as principal And company as agent.

Tax Avoidance
Taxes avoidance is arrangement transactions to earn profits in tax or subtraction with law tax Which done by company in effort For avoid payment tax with utilise gap law without violate predefined rules to reduce the amount of tax to be paid (CA Pohan, 2018).

Taxes avoidance done by Lots company Because avoidance tax is effort For reduce tax with still obey provision regulation taxation like utilise exception And cutting Which allowed nor postpone tax Which Not yet arranged in regulation taxation Which apply And through policy Which taken by leader company (Dewinta et al., 2016).

Return On Assets
Return on assets is Wrong One indicator profitability Which describe performance finance something company, Where This ratio is used to assess ability company assets in generating profits No bound with gift fund on company, the higher the percentage increase mark ROA Which generated by company then the better the company's performance with use asset For produce profit a larger net and the company can afford manage assets and asset productivity to be more efficient And more Good (Muttaqin et al., 2016).

Corporate Governance
Corporate governance is something system with structure Which arrange pattern connection between holder share, board commissioner, And directors Which own objective to ensure company performance is carried out with the best To use reach common goals For avoid happening fraud in the management of the company, and can produce report finance Which can be held accountable for user financial statements in making decisions (Ningsih, 2016).

Corporate governance within This study uses a proxy, namely the committee audits. Based on Decision Exchange Effect Indonesia about Decision Directors BEJ No. Kep-315/BEJ/06/2000 state that committee audits is A committee Which formed by the company's board of commissioners its members lifted And dismissed by board of Commissioners. The audit committee consists of three person And minimum One among them own skill in field accountancy or finance. committee audits on duty control process preparation of company financial statements for prevent happening fraud management on company.

Sales Growth

Sales growth or sales growth is increasing something sale company from year to year Which can describe level profitability company (Put et al., 2020). Growth Which increase possible company For more can increase capacity operation company.

If sales growth has increased, one might say that the company is growing in that direction more Good Because with increasing profitability company so produce increase in profits that can generate income the more big Which accepted by company and can promote increased growth sales from year to year (Inayatus et al., 2022).

METHOD STUDY
Design Study

According to Surjaweni (2019) say that research design rules or methodology as well as procedure in drafting study Which valuable as servant For build strategy Which produce model study. Study This use method quantitative Because technique research that used based on data concrete, and research information as the numbers are will estimated involve measurement as tool test For calculation, related with the issue being reviewed for reach purpose (Sugiyono, 2011).

1. Population and Sample

Population and sample in this research is 36 company manufacture sub sector food and drink listed on the Exchange Indonesian securities for the period 2017-2021. From the number of the population is re-selected for made sample on study This with use method *purposive sampling.* Based on method taking sample the, sample Which obtained as much 5 company Which has fulfil criteria as follows:

1. Registered as Company Manufacture Sub Sector Food And Drink Which registered in Exchange Effect Indonesia (IDX) year 2017-2021.
2. Company Manufacture Sub Sector Food And Drink Which serve report his finances in unit eye rupiah currency so that the criteria for measuring the currency the money The same.
3. Company Manufacture Sub Sector Food And Drink Which publish financial reports complete and consecutive during the period study that is 2017-2021.
4. Company Manufacture Sub Sector Food And Drink Which registered in Exchange Effect Indonesia (IDX) Which not experiencing loss during period study that is 2017-2021 years.

2. Type And Source Data

The type of data used in the research This is data secondary. Sugiyono (2018:456) say that data secondary is a data source that does not provide data in a manner direct to collectors data but served by party other or document. In this study used data secondary form report annual (*annual report)* Which published consecutive during 2017-2021 in Manufacturing companies sub sector Food And Drink registered in Exchange Effect Indonesia Which can accessed through the official website, namely www.idx.co.id And www.idnfinancials.com as well as site from each company .

Operational Variables
Dependent Variable

Variable dependent is variable Which influenced by variable independent or variable free. Variable dependent Which used in study This is *taxes avoidance* . Avoidance tax is effort avoid payment tax with method Which legal And safe for must tax without violate provision taxation Which apply(Trees CA 2014). *Effective taxes Rate (ETR)* used as gauge avoidance tax (Shah et al.,2021). According to (Dyreng, Scott D., Michelle Hanlon., 2008) formula for calculating ETR is as following:

$$ETR = \frac{\text{Beb gulung n}}{\text{L gulung b Sebelum P Hirt Pengh lol}}$$

If the greater the value of ETR (almost close to 1) then the level of tax avoidance made by smaller companies. Conversely, if the ETR value is small (close to 0) so level avoidance tax Which done company the greater it is.

Independent Variable

Variables independent is variables that influence or cause change or emergence of the dependent variable (Sugiyono 2017:4). Variable free Which used in research This as following:

1. *Return On Assets*

According to Tandelilin (2010) *Return On Assets* is ratio Which describe ability company For utilise all assets or assets owned for Can get profit clean after tax. According to Margaretha, Farah (2016:26) formula to seek *returns on assets* is as following:

$$\textit{Return On Asset} = \frac{\textbf{L}\text{ latif }\textbf{b}\text{ latif }\textbf{Setel}gulung\textbf{h P}\text{ Hirt}}{\textbf{Tot}gulung\textbf{l Aset}}$$

2. *Corporate Governance*

Corporate governance in this study proxied with committee audits. Company public must form committee audits For implementing good corporate governance. Neuman (1970) state that directors form committee audits company For Work The same in a manner direct with auditors internal And independent, as well as representative accounting of related activities. Committee goals audits is For give opinion professionals who are not impartial to the board commissioner on reports or other matters Which has be delivered by directors to board commissioner And For identify things Which need attention board commissioner so that creation objective company can materialized. Formula to seek committee audits are as following:

$$\textbf{Komite Audit} = \frac{\textbf{Juml}gulung\textbf{h Komite Audit}}{\textbf{Juml}gulung\textbf{h Dew}gulung\textbf{n Komis}gulung\textbf{ris}}$$

3. *Sales Growth*

Sales growth is a measure that can done to describe how big A company can grow based on sales in the financial statements from year to year by the company. according to *Home* and *Wachowicz* in Satriana (2017:21) Formula For count *sales growth* is as following:

$$\textit{Sales Growth}$$
$$= \frac{\textbf{Penjualan Tahun Sekarang} - \textbf{Penjualan Tahun Sebelumnya}}{\textbf{Penjualan Tahun Sebelumnya}}$$

RESULTS AND DISCUSSION
Analysis Statistics Descriptive

Test analysis statistics descriptive used in study For show amount data And give mark minimum, mark maximum, mark average (means) And standard deviation (Sugiyono, 2017:147). Test *Output* Results Descriptive Statistical Analysis can be seen in table 1 as following:

Table 1. Results Test Descriptive statistics

Descriptive Statistics					
	N	Minimum	Maximum	Means	std. Deviation
ROA	25	.05	.45	.1524	.11831
ka	25	.38	1.50	.7150	.34896
SG	25	.01	.35	.1068	.08654
Tax_Avoidance	25	.19	.33	.2444	.04650
Valid N (listwise)	25				

Source: Results *output SPSS ver.26*

Based on table 1 above is the result analysis Descriptive statistics from data Which have collected indicating that variable independent *returns on assets* (ROA) own mark minimum 0.05 Which obtained from PT Indofood Sukses Makmur Tbk in 2020. Whereas mark maximum as big 0.45 obtained from PT Multi Bintang Indonesia Tbk. Mark average (*mean*) *returns on assets* on food and sub-sector manufacturing companies drink is as big 0.1524 with mark standards deviation as big 0.11831.

Variable *corporate governance* Which proxied with committee audits (KA), is known that mark minimum as big 0.38 Which obtained from PT Indofood Success Prosperous Tbk. Mark maximum as big 1.50 obtained from PT Siantar Top Tbk. Average sub-sector manufacturing company audit committee food And drinks are big 0.7150 with standard deviation as big 0.34896. Mark standard deviation more small than average indicate that variable committee audits normally distributed.

Variable *sales growth* own mark minimum 0.01 obtained from PT Sariguna Primatirta Tbk in 2020. while the value maximum as big 0.35 got from PT Sariguna Primatirta Tbk in 2018 which means percentage amount growth sales to the smallest sample firms is 1% and the largest is 35%. Mark average *sales growth* as big 0.1068 which means the average sales growth of 10.68% And standard deviation his as big 0.08654.

Classic assumption test Normality test

Test Normality used For test is in model regression, variable bully or residual Which generated have a normal distribution or not (Ghozali 2016:154). The results of the normality test *output* with use test *One Sample Kalmogrov Smirnov test* with see mark *Unstandardized residual.* Can seen on Table 2 as following:

Table 2. Results Test Normality

One-Sample Kolmogorov-Smirnov test		
		Unstandardized Residual
N		25
Normal Parameters [a,b]	Means	.0000000
	std. Deviation	.02912437
MostExtreme _Differences	absolute	.109
	Positive	.100
	Negative	-.109
test Statistics		.109
asymp. Sig. (2-tailed)		.200 [c,d]
a. test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. this is a lower bound of the true significance.		

Source: *Output* Results *SPSS ver.26*

Based on table 2 model the regression meets the assumption of normality. Seen from its significance value is 0.200, meaning value the significance is greater than 0.05, so data the stated has distributed with normal.

Test Multicollinearity

Test multicollinearity used Fortest is There is correlation between variable independent in a regression model. For know There is nope multicollinearity in model regression can seen from mark *Variance Inflation Factor* (VIF) and *Tolarance* . If the VIF value is < 10 and the *tolerance value* is > 0.1 so stated No happen multicollinearity symptoms in the regression model (Ghozali 2018:107).

Table 3. Results Test Multicollinearity

| Model | Collinearity Statistics | |
	tolerance	VIF
1 (Constant)		
ROA	.875	1.143
ka	.920	1,087
SG	.830	1.205

Source: Results *output SPSS ver.26*

Based on table 3 above the *tolerance value* from variable *returns on assets* as big 0875, committee audits as big 0.920 And *sales growth* of 0.830 and each of the variables it shows a VIF value <10, then you canconcluded that in study This Nohappen symptom multicollinearity between variable.

Test Heteroscedasticity

Heteroscedasticity test in this studyuse method test *scatterplot* , that is if there is no clear pattern, as well as the dotspoint Which spread in on And in lower number
0 on axis Y, so model regression can said No happen heteroscedasticity (Ghozali, 2018:137). Results *output* test heteroscedasticity can be seen in Figure 1 as follows.
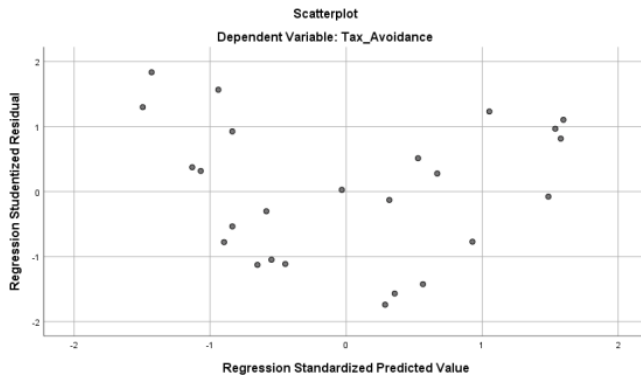

Figure 1. Heteroscedasticity Test ResultsSource: Results *output SPSS ver.26*

Based on the heteroscedasticity test with method *scatterplot* in on can seen point-point Which spread in on And in lower number0 on Y axis as well as No form a pattern Which clear. so that can concluded data in study This No happen problem heteroscedasticity.

Test Autocorrelation

In this study used testing form test Durbin-Watson (DW). For find out whether there is autocorrelation if DU < DW < 4-DU, so stated No there isautocorrelation positive And negative so that decision is accepted (Ghozali, 2017: 121). Results autocorrelation test output using test Durbin–Watson can seen on Table 4 following This:

Table 4. Results Test Autocorrelation

Model Summary [b]					
Model	R	R square	adjusted R Square	std. Error ofthe Estimates	Durbin-Watsons
1	.780 [a]	.608	.552	.03114	1,759
a. Predictors: (Constant), SG, KA, ROA					
b. dependent Variables: Tax_Avoidance					

Source: Results *output SPSS ver.26*

Based on results test autocorrelation on model summary in on, can seen mark *Durbin Watsons* as big 1,759. Mark DW This will compared to with mark table with use degrees trust (α) 5%, the number of samples (n) is 25 samples and 3 variable free. Mark DU Which obtained as big 1.6540 And mark DL as big 1.1228. so it can be concluded that this research No there is autocorrelation positive And negative Because DU <DW < 4-DU (1654 < 1,759 < 2,346).

Analysis Linear Regression Double

According to (Ghozali, 2018) Test analysis regression linear double done For know the direction and how much influence independent variable to the dependent variable Results *output* analysis regression linear double can seen on Table 5 as follows:

Table 5. Results Test Regression linear Double

Coefficients [a]								
Model		Unstandardized Coefficients		Standardized coefficients	t	Sig.	Collinearity Statistics	
		B	std. Error	Betas			tolerance nce	VIF
1	(Constant)	.350	.020		17.878	.000		
	ROA	-.226	057	-.575	-3,936	001	.875	1.143
	ka	-.068	.019	-.512	-3,592	002	.920	1,087
	SG	-.212	081	-.395	-2,632	.016	.830	1.205
a. dependent Variables: Tax_Avoidance								

Source: Results *output SPSS ver.26*

Based on table 5 on so is known equality regression linear double as follows:

Y = 0.350-0.226-0.068-0.212+ ε

Equality the can explained as following:

1) The constant has a positive value of 0.350 shows a unidirectional influence between variables dependent And variable independent. Matter This It means variable independent ROA (X1), KA(X2) and SG (X3) are zero then the value *taxes avoidance* is as big 0.350.
2) ROA variable regression coefficient (X1) has mark as big -0.226 show influence opposite direction between the ROA variable (X1) and *taxes avoidance* . Matter This means If variable ROA has increased by 1%, then variable *taxes avoidance* will experiencea decrease of 0.226.

3) KA variable regression coefficient (X2) has mark as big -0.068 show influence opposite direction between the variable KA (X2) and *tax avoidance* . This means that if the variable KA experience

increase as big 1%, sovariable *taxes avoidance* will experiencea decrease of 0.068.
4) SG variable regression coefficient (X3) has mark as big -0.212 show influence opposite direction between the variables SG (X3) and *tax avoidance* . This means that if the variable SG experience increase as big 1%, sovariable *taxes avoidance* will experiencea decrease of 0.212.

Test hypothesis

Test Coefficient Regression in a manner Partial (Test Q)

According to Ghozali (2016:171) Test Partial (test t) used For know influence each variable free ie *returns on Assets, corporate governance* and *sales growth* to variable bound that is *taxes avoidance.* In study This used levelsignificance as big 0.05 ($\alpha = 5\%$) . Variable bound can influence variable free significantly if sig t < α (0.05) or t count > t table. The results of the T test *output* can be seen on Table 6 as following:

Table 6. Results Test Q

		Coefficients [a]				
		Unstandardized Coefficients		Standardi zed coefficient ts	t	Sig.
Model		B	std. Error	Betas		
1	(Consta nt)	.350	.020		17.87 8	.000
	ROA	-.226	057	-.575	-3,936	001
	ka	-.068	.019	-.512	-3,592	002
	SG	-.212	081	-.395	-2,632	.016

a. dependent Variables: Tax_Avoidance

Source: Results *output SPSS ver.26*

Based on table 6 above, the conclusions that can betaken as following:

1. Variable *returns on assets* obtained t-count as big -3,936 > 2073 (t table) with sig.
   0.001 < 0.05 (α) or mark significance more small from 0.05. So H0 rejected or Ha accepted Which means that in a manner Partial*returns on assets* influential negative And significant to *tax avoidance* .
2. Variable committee audits obtained t-count as big
   -3.592 > 2.073 (t table) with sig. 0.002 < 0.05 (α) or a significance value less than 0.05. Then H0 is rejected or Ha is accepted which means that partially influential audit committee negative And significant to *tax avoidance.*
3. Variable *sales growth* obtained t-count as big
   -2.632 > 2.073 (t table) with sig. 0.016 < 0.05 (α) or a significance value less than 0.05. So H0 rejected or Ha accepted Which means that partially *sales growth* has an effect negative And significant to *taxes avoidance*

Test Coefficient Regression in a manner Simultaneous (Test F)

Statistical test f is used to find out is variable independent in a manner simultaneous that is entered will have a significant effect simultaneous And significant to variable dependent (Ghozali, 2012:98). If F count > F table or mark Sig < 0.05 It means in a mannersimultaneous there is influence significant between variable independent to variable dependent so model study worthy used.

Table 7. Results Test F

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.032	3	.011	10.842	.000 b
	Residual	.020	21	.001		
	Total	.052	24			

a. Dependent Variable: Tax_Avoidance
b. Predictors: (Constant), SG, KA, ROA

Source: Results *output SPSS ver.26*

Based on table 7, it can be seen that mark F count as big 10,842 Which It means mark F count > F table because the value is obtained from F table = (k ; n – k = 3 ; 25 – 3)= 3.05 so 10,842 > 3.05. Furthermore seen from mark significance Which as big 0.000 show

0.00 < 0.05, so that can concluded that variables independent Which consists of *Return On Assets,* Audit Committee and *Sales Growth* jointly influential significant to the dependent variable, namely *tax avoidance* , as well as variable in study This can stated Already worthy used or entered to in Research Model.

Test Coefficient Determination (Test R2)

Coefficient Determination (R ^{2}) used For measure how much Far ability model in explain variation dependent variable. Mark coefficient determination is between (0) And (1). Mark from coefficient determination (R ^{2}) Which approach One means variables independent give almost all the information needed to predict variation variable dependent. Mark from adjusted R Square used as coefficient determination if regression variable free more than two (Ghozali, 2018:97).

Table 8. Results Test Coefficient Determination (R2)

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the stimate	Durbin - Watson
1	.780 a	.608	.552	.03114	1.759
a. Predictors: (Constant), SG, KA, ROA					
b. Dependent Variable: Tax_Avoidance					

Source : Results *output SPSS ver.2*

Based on table 8, it can be seen that magnitude mark *adjusted R Square* as big 0.552 or 55.2%. Matter the means ability variable independent Which consists from *returns on assets* , committee audits And *sales growth* can give almost all information needed to predict variation variable dependent that is avoidance tax of 55.2%. While the remaining 44.8% (100% - 55.2%) influenced by variable- variable independent other Which No entered in this research.

Discussion

Influence *return On Assets* To *taxes avoidance*

Based on table 6 test results and analysis statistical data variable *return on assets* obtained mark t count -3,936 > 2073 (t table) with sig. < 0.05 (a) or mark significance more smaller than 0.05. This means that *return on assets* influential negative And significant on *tax avoidance* and it can be concluded that Ha1 accepted. Variable *returns on asset* in study This own direction negative Which can interpreted

when profit increases then tax avoidance decrease. Matter This because the more big ROA value means performance performed by company in manage assets For get better profits. Therefore That company will apply planning effective and optimal taxes to manage income And obligation the tax with more Good so that trend Fordo practice avoidance tax will decrease.

Results study This in line with research conducted by (Women et al., 2017), (Thanks et al., 2013), (Aulia et al.,2018) and (Cahya et al., 2014) which stated that *the return on assets* has a negative effect and significant to *tax avoidance.* This research contrary with (Mahdiana et al., 2020) And (Inayatus et al., 2022) Which state that there is influence positive significant between *return on assets* against *tax avoidance.*

Influence Committee audits To *taxes avoidance*

Based on table 6 test results and analysis data statistics, variable *corporate governance* Which be measured with committee audits (KA) t value obtained -3.610 > 2.073 (t table) with sig. 0.002 < 0.05 (α) or mark significance less than 0.05. This is meaningful Ha2 accepted, so that can concluded that variable committee audits influential negative And significant to *taxes avoidance.*

Variable committee audits in study This has a negative direction indicating presence tax avoidance practices on company. study This show that with A little many amount committee audits on company No can ensure And ensure that the audit committee can minimize tax avoidance practices Which Possible done by company. Will but with exists committee audits in company will increase quality system manage company Which Good (GCG) so that will reduce the likelihood of their occurrence practice *taxes avoidance.* Besides That, committee audits must be equipped with technology And system Up to date so you can monitor implementation GCG in a manner effective. And in a manner fairly protect the rights of stakeholders. The results of this study are in line with study Which done by (Tiala et al., 2019).

Influence Committee audits To *taxes avoidance*

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Influence *Sales growth* To *taxes avoidance*

Based on table 6 test results and analysis data statistics, variable *sales growth* obtained t count value -2.632 > 2.073 (t table) with sig.0.016 < 0.05 (α) or mark significance more small from 0.05. Matter This It means that *sales growth* influential negative And significant on *tax avoidance* and it can be concluded that Ha3 accepted.

Sales growth variable in this study own direction negative facing avoidance tax, this shows that the company with level growth sale Which perform well and have a profit which tends to increase. Company with level growth sale Which relatively tall offer chance For obtain profit Which big And ability to pay taxes. So that, company with level growth sale Which relatively tall own lower probability of getting involved in tax avoidance activities.

Results study This in line with study (Jannatin, et al., 2022) Which state that *sales growth* influential negative and significant to *tax avoidance.* And according to (Oktamawati, 2017) *sales growth* effect on *tax avoidance.* Whereas study This contrary with study from (Mahdiana et al., 2020), (Mahanani et al., 2017) And (Swingly et al., 2015) Which put forward that *sales growth* No influential to *taxes avoidance.*

Influence *return On assets, corporate Governance* **and** *Sales Growth* **on** *Tax Avoidance* **e**

Based on results test And analysis data statistics, variable *return on assets,* audit committee and *sales growth* are simultaneously influential positive And significant to *taxes avoidance* .Like Which can seen in table 7 obtained mark F count 10,842 > F table 3.05 (k:n– k=3:25–3). Furthermore seen from mark significance Which as big 0.000 show 0.000 < 0.05, or a smaller significance value from 0.05. Matter it means Ha4 accepted.

If the company runs *a return on assets,* committee audits And *sales growth* with Good, so company the will avoid action *taxes avoidance* . By Because That *returns on assets,* committee audits And *sales growth* simultaneously has a positive effectAnd significant to *taxes avoidance.*

Results study This in line with study (Astuti et al., 2020), (Handayani, 2018) And (Mahanani et al., 2017) Which stated that *the return on assets,* the audit committee and *sales growth* are simultaneously influential significant to *taxes avoidance* . Government can detect effort happening *taxes avoidance* Which done by company with detect through *returns on assets,* committee audits and *sales growth* something company.

CONCLUSION

Based on the data that has been collected as well as discussion And testing Which has done, so can taken conclusion as follows:

1. *Return On Assets* has a negative effect and significant to *tax avoidance.* This matter because the more big mark ROA means performance Which done by company in manage assets For get better profits. By Because That company will apply effective and optimal tax planningto manage revenues and liabilitiesthe tax with more Good so that trend For do practice avoidance tax will experience decline.

2. Committee audits influential negative And significant to *tax avoidance.* This matter show that with quality system good corporate governance (GCG) in something company will increase with exists committee audit, so that willreduce possibility happening practice *taxes avoidance* .

3. *Sales growth* influential negative And significant to *tax avoidance* . This matter show that company with high sales growth rate perform well and have a profit Which tend increase. Company with level growth sale relatively high offer opportunityto earn big profits And ability For pay tax. As a result, company with levelrelatively high sales growth has a lower probability to engage in avoidance activities tax.

4. *Return On Assets,* Audit and *Sales Committee Growth* simultaneously has a positive effectand significant to *tax avoidance* in food sub-sector manufacturing companies and beverages listed on the Stock Exchange Indonesia. Matter This show that if the company runs *a return on assets,* committee audits And *sales growth* with Good, so company the will avoid action *tax avoidance* .

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