

# The Influence of Company Size, Leverage, and Foreign Ownership on Tax Avoidance (Empirical Study of Coal Mining Companies Listed on the Indonesia Stock Exchange 2015-2018 Period).

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- **Abstract:** The implementation of this study aims to see if the level of tax avoidance can be influenced by factors such as company size, leverage, and foreign ownership owned by coal subsector mining companies listed on the Indonesia Stock Exchange throughout 2015 to 2019. Associative research method is the research method chosen in the implementation of this research. A total of 22 coal subsector mining companies listed on the Indonesia Stock Exchange during 2015 to 2019 will be made as populations in this study For sampling research, the way that will be done is to apply non probability sampling techniques with the method used is purposive sampling, and after the sampling process, the companies that meet the criteria to be used as objects for this research numbered 10 companies. The data analysis used in this study is the regression analysis of panel data using Eviews 10. The results showed that company size, leverage, and foreign ownership influenced tax avoidance by 86,3%.
- **Keywords:** tax avoidance, influenced, Associative research