

ABSTRACT

THE EFFECT OF TAX AVOIDANCE AND OTHER FACTORS ON CASH IN COAL MINING COMPANIES

By:

SUTRI WINARTI

email: Sutriwinarti06@gmail.com

This research involves an in-depth study of key factors SUCH AS: Tax Avoidance, Leverage, Growth Opportunities, and Firm Size, affects the cash policy of the company. Cash has an important role as a means of payment for all daily company operational activities. This research aims to empirically prove the effect of Tax Avoidance and Other Factors on Cash in Coal Mining Companies. The dependent variable in this research was Cash. The purposive sampling method was chosen to obtain 17 coal mining companies sector listed on the Indonesian Stock Exchange (BEI). With a 5 year research period, namely from 2018 to 2022 as the sample. The research data used secondary data in the form of financial reports company annual data obtained from the Indonesian Stock Exchange website (www.idx.co.id) and the Company's official website. This research based on the main theory, namely Agency Theory. The method used for data analysis was a panel data regression assisted by an analysis test tool, namely Eviews 12. Results of this research showed that tax avoidance, leverage, and growth opportunities did not significantly affect on Cash. Meanwhile, firm size has an significantly effect on Cash.

Keywords: Tax Avoidance, Leverage, Growth Opportunities, Firm Size, Cash.