

THE EFFECT OF TAX AVOIDANCE OF CORPORATE CASH HOLDING WITH LEVERAGE AND RETURN OF ASSETS AS MODERATING VARIABLES

(Empirical Studies Non Financial Companies Listed in The Indonesian Stock Exchange in the Period of 2016-2018)

ABSTRACT

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The purpose of this study was to obtain empirical evidence and analyze the Effect of Tax Avoidance on Corporate Cash Holding, and the effect of Leverage and Return of Assets in moderating tax avoidance of Corporate Cash Holding. The population in this study was 150 companies listed Non-Financial companies on the Indonesia Stock Exchange in 2016-2018. The data used secondary data. The sampling technique was determined by the purposive sampling method. The data of this study were analyzed using descriptive analysis, classic assumption tests, hypothesis testing with simple linear regression tests, and multiple linear regression tests. The result of this study showed that Tax Avoidance did not affect the Corporate Cash Holding, Leverage affected the Corporate Cash Holding, Return of Assets (ROA) affected the Corporate Cash Holding, Leverage was able to moderate the effect of tax avoidance on the Corporate Cash Holding, and Return of Assets (ROA) was able to moderate the effect of tax avoidance on the Corporate Cash Holding.

Keywords: *Cash Holding, Tax Avoidance, Leverage, Return of Assets*

