

## ABSTRACTS

*Tax Avoidance is a strategy frequently used by companies to legally reduce their tax burden by exploiting loopholes in tax regulations. This practice has the potential to decrease state revenue, making it essential to understand the factors that influence it. This study aims to provide empirical evidence on the effect of leverage, firm size, sales growth, institutional ownership, and independent commissioners on tax avoidance.*

*The objects of this research are property and real estate companies listed on the Indonesia Stock Exchange (IDX) during the period 2018–2023. The sampling technique used is purposive sampling, resulting in a final total of 71 observations.*

*Tax avoidance is measured using the Effective Tax Rate (ETR) ratio, and the analytical method employed is multiple linear regression. The results show that firm size has a significant positive effect on tax avoidance. Conversely, leverage and sales growth have a negative effect on tax avoidance. Meanwhile, institutional ownership and independent commissioners have no significant effect on tax avoidance.*

**Keywords:** *Tax Avoidance, Leverage, Firm Size, Sales Growth, Institutional Ownership, Independent Commissioners*

