
Influence Tax Avoidance, Company Size, Debt Ratio and Age against Debt Costs in Manufacturing Companies Listed on the Indonesia Stock Exchange in 2015-2017)

Dipa Teruna Awaludin

{dipateruna@civitas.unas.ac.id}, Universitas Nasional, Jakarta, Indonesia.

Kartini

{hanafikartini@fe.unhas.ac.id}, Faculty of Economics and Business, Hasanuddin University, Makassar, Indonesia.

Cepi Pahlevi

{cepipahlevi@gmail.com}, Faculty of Economics and Business, Hasanuddin University, Makassar, Indonesia.

Madris

{madriskandar@gmail.com}, Faculty of Economics and Business, Hasanuddin University, Makassar, Indonesia.

ABSTRACT

The purpose of this research to obtain empirical evidence about the influence of tax avoidance, firm size, leverage and firm age on cost of debt in companies listed in Indonesia stock exchange year 2015-2017. The data used is secondary data and samples of annual report from 25 manufacturing company listed in Indonesian stock exchange year 2015-2017 use purposive sampling and data analyzed use statistical tests descriptive, the classic, assumption linear regression analysis multiple, and test a hypothesis. Data analyzed by using software Statistical Package for the Social Sciences version 24. The results of studies show that the variable tax avoidance significant impact on cost of debt, while variable of firm size, leverage and firm age no significant impact on cost of debt.

Keyword:

tax avoidance, firm age, leverage, firm age and cost of debt

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