

**SKRIPSI**

**THE EFFECT OF LEVERAGE, LIQUIDITY, PROFITABILITY**

**AND INSTITUTIONAL OWNERSHIP TO TAX**

**AVOIDANCE ON CONSUMER GOODS SECTOR**

**COMPANIES LISTED ON THE INDONESIA STOCK**

**EXCHANGE**

Written as a partial fulfillment of the academic requirements  
to obtain the degree of *Sarjana Akuntansi*

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