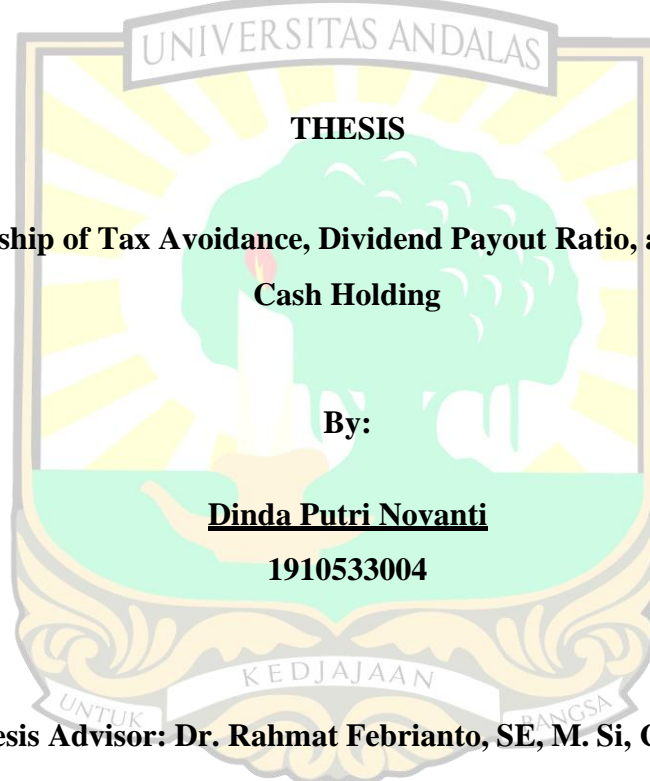




**DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS
ANDALAS UNIVERSITY**



THESIS

**The Relationship of Tax Avoidance, Dividend Payout Ratio, and Leverage on
Cash Holding**

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Submitted to fulfill the requirements in order to obtain Bachelor Degree in Accounting

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	<p style="text-align: center;">BIODATA</p> <p>a). Place/Date of Birth: Batusangkar, June 14, 2000 b). Parent's name: Novianos and Teti Fitri c). Faculty: Economics and Business d). Major: International Accounting e). ID Number: 1910533004 f). Graduation Date: June, 19, 2023 g). Grade: Cumlaude h). GPA: 3.65 i). Length of Study: 3 years and 11 months j). Parent's Address: Jln. Hamka No. 36 Parak Juar, Batusangkar</p>		
<p>THE RELATIONSHIP OF TAX AVOIDANCE, DIVIDEND PAYOUT RATIO, AND LEVERAGE ON CASH HOLDING</p> <p>Thesis by: Dinda Putri Novanti</p> <p>Thesis Advisor: Dr. Rahmat Febrianto, SE., M.Si., Ak., CA.</p> <p>ABSTRACT</p> <p><i>This study aims to determine the relationship between tax avoidance, dividend payout ratio, and leverage on cash holdings. This research is included in the type of associative research with a quantitative approach. The sample in this study are non-financial companies listed on the Indonesia Stock Exchange for the 2012-2021 period, totaling 53 companies every year or 530 observational data for 10 years using a purposive sampling technique. The results of this study indicate that only the dividend payout ratio has a relationship with the company's cash holdings. This research contributes to providing empirical evidence about the concept of financial and non-financial disclosure and how this affects cash holding.</i></p> <p>Keyword: <i>Cash holding, tax avoidance, dividend payout ratio, and leverage</i></p>			