

PREFACE

By the grace and blessing of the Almighty God, the writer has completed the final paper entitled: **“THE INFLUENCE OF RETURN ON ASSET, DEBT TO EQUITY AND FIRM SIZE TOWARDS TAX AVOIDANCE IN PROPERTY AND REAL ESTATE COMPANIES LISTED IN INDONESIA STOCK EXCHANGE”**.

This final paper is written as a partial fulfillment of the academic requirements to obtain the degree of *Sarjana Akuntansi* at Universitas Pelita Harapan Medan Campus, Faculty of Economic and Business.

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The Writer,



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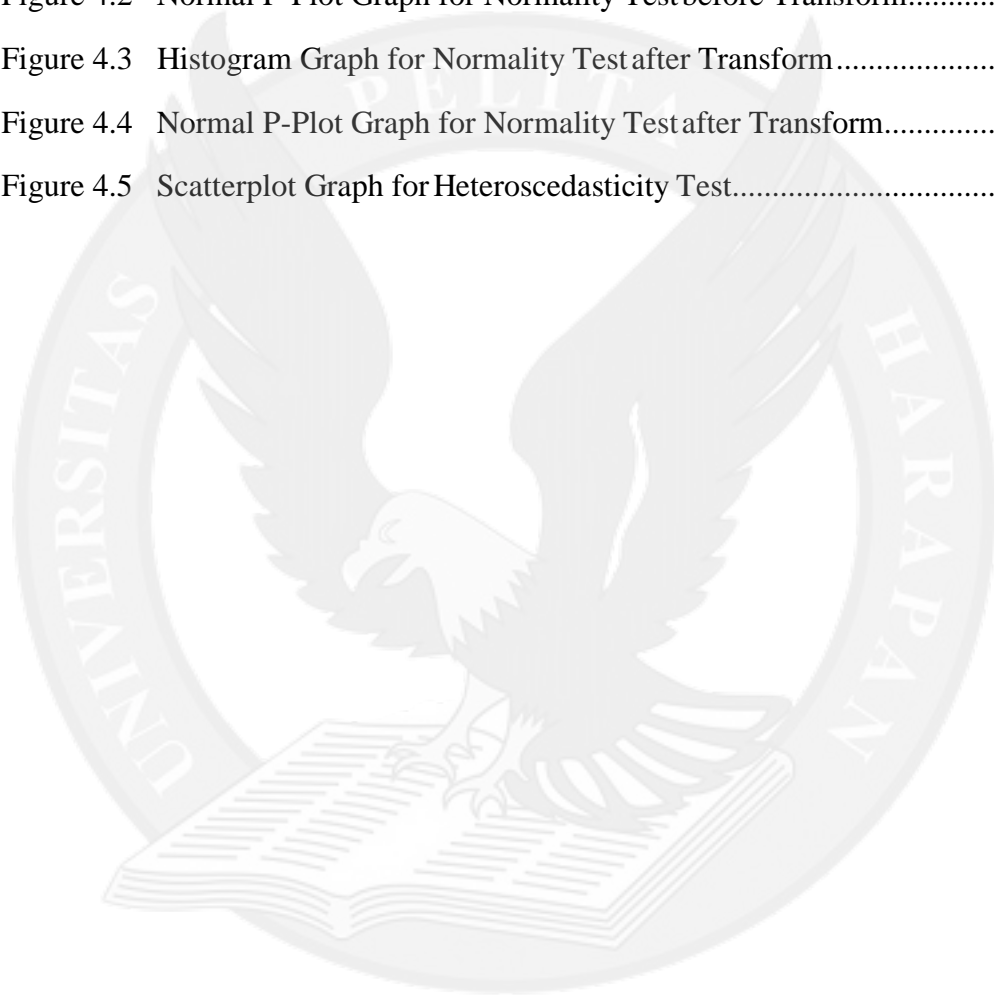
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