

# **The survey of effect of financial and non- financial factors on tax evasion, in companies listed on the stock exchange of Tehran**

Somayeh Amiri Dogahe\*,Somayeh Amiri Dogahe,

**the economic point of view, tax revenue is one of the most important financial resources of the state in financing the budget, and it promotes the achievement of macroeconomic goals. The purpose of this research is to investigate the effect of financial and non-financial factors on the tax evasion of companies admitted to the Tehran Stock Exchange. The research type is descriptive and the statistical population of this study is all companies accepted in Tehran Stock Exchange. The statistical sample in this research was obtained using systematic elimination sampling method by applying five criteria, in which 74 companies were considered as examples in 1390-1394. Data panel method was used to analyze the data using Eviews software. The results showed that all financial leverage variables, except for profit and loss ratio before interest to interest expense, with tax evasion, Between corporate liquidity and tax evasion, All of the profitability indicators considered, other than the net profit / loss ratio to assets, Among the performance indicators of companies, the company's performance index (profit or loss) has a significant relationship with corporate tax avoidance.**

**Keywords : Keywords: tax evasion, financial factors, non-financial, data panel**

[Islamic Azad University, Rasht Branch - Thesis Database](#)  
[دانشگاه آزاد اسلامی، واحد رشت - سامانه بانک اطلاعات پایان نامه ها](#)