

ABSTRACT

This research aims to empirically test the influence of the proportion of independent commissioners, audit committee, institutional ownership, and audit quality on tax avoidance. This research took a sample of energy sector companies listed on the IDX for the 2017 - 2021 period. The sample selection method used purposive sampling. The analysis used in this research is multiple linear regression analysis with the help of SPSS 25 software. The results of the research show that simultaneously the proportion of independent commissioners, audit committee, institutional ownership and audit quality have an effect on tax avoidance with an adjusted R² of 21.3%. The results of the partial influence test show that the audit committee, institutional ownership, and audit quality have an effect on tax avoidance, while the proportion of independent commissioners has no effect on tax avoidance.

Key words : Commissioner, Audit, Supervision, Tax Avoidance.

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh dari proporsi komisaris independen, komite audit, kepemilikan institusional, dan kualitas audit terhadap penghindaran pajak. Penelitian ini mengambil sampel Perusahaan sektor pertambangan yang terdaftar di BEI periode 2017 – 2021. Adapun metode pemilihan sampel dengan menggunakan *purposive sampling*. Analisis yang digunakan dalam penelitian ini adalah analisis regresi linear berganda dengan bantuan software SPSS 25. Hasil penelitian menunjukkan bahwa secara simultan proporsi komisaris independen, komite audit, kepemilikan institusional, dan kualitas audit berpengaruh terhadap penghindaran pajak dengan *adjusted R²* sebesar 21,3%. Hasil uji pengaruh secara parsial menunjukkan hasil bahwa komite audit, kepemilikan institusional, dan kualitas audit berpengaruh terhadap penghindaran pajak, sedangkan proporsi komisaris independent tidak berpengaruh terhadap penghindaran pajak.

Kata kunci : Komisaris, Audit, Pengawasan, Penghindaran Pajak.