

## ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh komite audit, profitabilitas, leverage, dewan komisaris independen dan kualitas audit terhadap tax avoidance pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2014-2016. Variabel independen dalam penelitian ini adalah komite audit, profitabilitas, leverage, dewan komisaris independen dan kualitas audit. Sedangkan untuk variabel dependen dalam penelitian ini menggunakan tax avoidance. Penelitian ini menggunakan 143 sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2014 – 2016, selama 3 tahun pengamatan. Teknik pengambilan sampel dalam penelitian ini adalah purposive sampling yang berdasarkan kriteria tertentu. Adapun sampel yang digunakan pada penelitian ini sebanyak 93 perusahaan yang memberikan informasi lengkap terhadap laporan keuangan sesuai variabel dan alat analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa komite audit berpengaruh positif dan signifikan terhadap tax avoidance dengan koefisien regresi sebesar 3,250 dan tingkat signifikan sebesar 0,001, profitabilitas berpengaruh negatif terhadap dan tidak signifikan terhadap tax avoidance dengan koefisien regresi sebesar -0,146 dan tingkat signifikansi sebesar 0,884, leverage berpengaruh positif signifikan terhadap tax avoidance dengan koefisien regresi 12,122 dan tingkat signifikan 0,000 Sedangkan untuk dewan komisaris independen dan kualitas audit negatif tidak signifikan terhadap tax avoidance

Kata kunci : Komite Audit, Profitabilitas, Leverage, Dewan Komisaris Independen, Kualitas Audit, Tax Avoidance

## ABSTRACT

*This research is aimed to examine and analyze the influence of the audit committee, profitability, leverage, independent commissioner and the audit quality on tax avoidance in manufacturing companies which are listed in Indonesia Stock Exchange in the period of 2014-2016. The independent variables in this research are the audit committee, profitability, leverage, independent commissioner and the audit quality. Meanwhile, the dependent variable in this research is tax avoidance. This research uses 143 samples which have been obtained from manufacturing companies which are listed on the Indonesia Stock Exchange in the period of 2014-2016, during 3 years of observation. The sample collection technique has been done by using purposive sampling based on criteria. The sample used in this study as many as 93 companies that provide complete information on financial statements by variables and the data analysis tools has been done by using multiple linear regression analysis. The result of the research indicates that the audit committee has positive and significant influence to the tax avoidance with its coefficient regression is 3,250 and its significant level is 0.001, profitability has negative and does not significant influence to the tax avoidance its coefficient regression is -0,146 and its significant level is 0.884, leverage has significant and positive influence to the tax avoidance with its coefficient regression is 12,122 and its significance level of 0.000. As for the independent commissioner and the audit negative and does not have any significant influence to the tax avoidance.*

*Keywords: the audit committee, profitability, leverage, independent commissioner and the audit quality and tax avoidance*