ABSTRACT

Tax avoidance is mostly done by the tax-payer because it is legal. In this case there is not a violation of law, but can obtain the saving by avoid of tax. For companies, tax is expenses to reduce net profit of the company. Tax is the most biggest contributors of state income. In the goverment, tax avoidance could reduce the number of state revenue.

This study aims to find out how the influence of managerial owned, board of commissioner and audit committee to tax avoidance. The measurement of tax avoidance is book tax different, which is counting the differences between pre-tax income and taxable income and then devided by total of assets.

The population in the research is manufacturing companies are listed in the Indonesian Stock Exchange. By using purposive sampling in the observation period 2011-2014, with 11 sample from 138 sample and obtained 44 observation. The data were analyze by using data panel regression with level significance 5%.

The results of this study show that managerial owned, board of commissioner and audit committee had a simultanous significant impact to the activity of tax avoidance. Managerial owned and audit committeee has negative significant affect on tax avoidance. Other results show that the tax avoidance activity is not affected significantly by board of commissioner.

Based on the result, the company is expected to be more carefully in decision-making of tax avoidance. It is focused on the future company would not get administration sanction issued by Directorate General of Tax. Another thing, companies should pay more attention to hire of independent commissioner, improve performance audit committee to become more independent and increase the number of managerial owned in the company.

Keywords: Managerial Owned; Board of Commissioner; Audit Committee; Tax Avoidance; Book Tax Different.