

ABSTRACT

Tax Avoidance was an attempt by the taxpayer in order to minimize the tax burden to a minimum by not violating the law. But from year to year, tax revenues never reached the target acceptance, this is due to several problems including the practice of tax evasion taxpayer.

This study aims to investigate the influence of independent commissaris, audit committee, and the quality of audits of tax avoidance in the food and beverage sub-sectors listed in Indonesia Stock Exchange 2010-2014. The research instrument used was the company's financial statements.

The research method are descriptive statistic analysis and panel data regression. Twelve companies used as sample in this study. The sampling technique used in this research is purposive sampling. Methods of data analysis using panel data regression analysis with 5% significance.

Based on the results of data processing, it can be seen independent commissioner significant effect on tax avoidance, while the audit committee and audit quality no significant effect on tax avoidance.

Based on the results, in order to reduce tax avoidance food and beverage companies should pay attention to the appointment of commissioners to comply with existing rules, has high integrity and competence.

Keywords: Tax Avoidance, Independent Commissioner, Audit Committee, Audit Quality