ABSTRACT

Tax avoidance was an attempt by the taxpayer in order to minimize the tax burden to a minimum by not violating the law. However, tax avoidance can be an obstacle for the government to optimize tax revenues and can cause harm to the country.

The purpose of this study to determine the effect of variable institutional ownership (KI), independent commissioner (DK), audit committee (KA), audit quality (KAP), audit quality (Tenure), debt to equity ratio (DER), and return on assets (ROA) either simultaneously or partially to the variable tax avoidance (BTD).

This research is descriptive verification that is causality. The data used are secondary data and sample of 27 financial statements of listed mining companies on the Indonesian Stock Exchange from 2010-2014. The sampling technique chosen is purposive sampling. Analysis Model of the data in this research was using panel data regression.

The results showed the institutional ownership, independent commissioner, audite committee, audit quality (KAP), audit quality (Tenure), debt to equity ratio, and return on assets can explain the dependend variable tax avoidance 40,38%, while the remaining 59,62% influenced by other variables outside the research. The results also showed simultaneously KI, DK, KA, KAP, Tenure, DER, and ROA significant effect BTD.

The partial test obtained showed that the variables KI, DK, KA, KAP, Tenure, and DER have no significant effects on BTD, while ROA variable has a significant effect on BTD with positive direction.

Key Words: *Institutional Ownership, Independent Commissioner, Audit Committee, Audit Quality (KAP Size and Audit Tenure), Debt to Equtiy Ratio, Return On Asset, Tax Avoidance*