

ABSTRACT

Tax avoidance is an attempt made by the taxpayer to reduce or even remove all taxes legally conducted by making use of a loophole of the existing taxation rules. It becomes the bottleneck in the poll tax which in consequence will reduce State revenue from tax sectors. To reduce tax evasion practices undertaken by the company, then in a company needed a good corporate governance. The company must be able to apply the principles of good corporate governance among its corporate responsibility, accountability, transparency, independence, fairness and equality.

This research aims to know the influence of institutional ownership and simultaneous partial, the proportion of independent Commissioners, audit committee and against tax avoidance in corporate food and beverage subsector manufacture listed in Indonesia stock exchange in 2014-2017.

The population in this research is the manufacturing companies listed on the Indonesia stock exchange years 2014-2017. The sample used in this study a total of 11 companies with a 4 year period so that the total sample used in this study is as much as 44 sample data. The sampling techniques used in this research is purposive sampling technique while the method data analysis using regression analysis of the data panel.

Keywords: Institutional Ownership, the proportion of Independent Commissioners, Audit Committee, Tax Avoidance.