

ABSTRACT

Tax avoidance is a business in taxation carried out with a law that uses several divisions in the existing tax regulations, to avoid paying taxes or making transactions that have no purpose. This is a challenge that can complicate tax collection in Indonesia.

In this case to reduce various practices in tax avoidance, it is necessary for companies that need good governance within the company to be able to apply the principles of good corporate governance. However, with the tax imposed on the government, to optimize tax revenues that can cause losses to the state.

This study aims to explain each variable taken in this study, namely the size of KAP, audit committee, audit fees and tax avoidance in non-financial companies listed on the Indonesia Stock Exchange in 2017. In this study, research on the size of KAP, institutions will also be discussed. audit, and the size of the company's audit costs against taxes from both (partial) variables and together (simultaneous).

The population in this study were non-financial companies listed on the Indonesia Stock Exchange in 2017. The samples used were 137 companies. The sampling technique used in this study was purposive sampling. The method of data analysis uses multiple linear regression analysis.

Based on the results of simultaneous examinations, the size of KAP, audit committee, and audit fees related to tax avoidance in non-financial companies listed on the Indonesia Stock Exchange in 2017. The results of this study partially show that audit costs have a significant effect on tax avoidance in a positive direction so that the audit committee and the size of the KAP do not determine tax evasion.

Keywords: *Tax Avoidance, KAP Size, Audit Committee, Audit Fee*