

ABSTRACT

Tax avoidance is an action that is carried out legally by taking advantage of the loopholes in existing tax regulations. However, this tax avoidance action can harm the government because the government cannot optimize tax revenue, but it can provide benefits for companies in maximizing profits.

The purpose of this study was to determine the effect of both the simultaneous and partial influence of the Independent Commissioner, Audit Committee, Sales Growth, and Accounting Conservatism on Tax Avoidance in manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange in 2016-2020.

The population used in this study are manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange in 2016-2020. The sampling technique used is purposive sampling in order to obtain the number of samples used in the study as many as 16 companies. The data analysis method in this study uses panel data regression analysis techniques using the Eviews 12 application.

The results of this study indicate that independent commissioners, audit committees, sales growth, and accounting conservatism simultaneously affect tax avoidance. Partially, the audit committee has a negative effect on tax avoidance, while independent commissioners, sales growth, and accounting conservatism have no effect on tax avoidance.

It is recommended for further researchers to add years to the latest research by using other variables that are considered to have an influence on tax avoidance. For the company can consider the number of audit committees to reduce the possibility of companies to practice tax avoidance. Where based on the results of this study, the number of companies with high audit committees tends to be lower in tax avoidance.

Keywords: Tax Avoidance, Independent Commissioner, Audit Committee, Sales Growth, Accounting Conservatism