

ABSTRACT

Tax is one of the sources of state revenue for financing development. The government hopes that tax revenues can reach the target. However, for the company, tax is a burden that can reduce the net profit received by the company, so the company tries to reduce the amount of tax that must be done through aggressive action. Tax aggressiveness is an effort made by the company to minimize the tax burden legally (Tax Avoidance) or illegally (Tax Avoidance). There are several factors that can affect tax aggressiveness, namely institutional ownership, audit committee and earnings management.

This study aims to analyze how institutional ownership, audit committee, earnings management and tax aggressiveness are. In addition, this study also aims to determine the simultaneous and partial effect of the audit committee and earnings management on tax aggressiveness in mining sector companies listed on the Indonesia Stock Exchange (IDX) in 2016-2020.

The population of this study is the mining sector companies listed on the Indonesia Stock Exchange in 2016-2020. The sampling technique used purposive sampling and obtained 15 mining companies with an observation period of 5 years so that 75 samples in this study. The data analysis method uses panel data regression analysis with the help of Eviews 12 software.

The results show that institutional ownership, audit committee and earnings management simultaneously affect tax aggressiveness. Partially, the audit committee has a negative effect on tax aggressiveness and earnings management has a positive effect on tax aggressiveness. Meanwhile, institutional ownership has no effect on tax aggressiveness. These results can be taken into consideration in decision making.

Based on the research results, the suggested research can be a good reference and can be retested using other independent variables that explain tax aggressiveness and research using different proxies. Companies can have more than three members of the audit committee so that they can be more optimal in monitoring management and obligations that must be paid to the state.

Keywords: *Institutional Ownership, Audit Committee, Earnings Management and Tax Aggressiveness*