

ABSTRAK

Hasil penelitian untuk mengidentifikasi dan menganalisis pengaruh kompetensi komite audit, dewan komisaris independen dan *Leverage* terhadap penghindaran pajak. Populasi yang di gunakan dalam penelitian ini adalah perusahaan sektor industri barang konsumsi periode 2018-2020 di BEI. Pemilihan metode menggunakan metode purposive sampling, dengan jumlah sampel yang sesuai dengan kriteria adalah sebanyak 75 sampel. Teknik analisi yang digunakan adalah analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa Kompetensi komite audit berpengaruh negatif terhadap *tax avoidance*, Dewan komisaris independen berpengaruh negatif terhadap *tax avoidance*, dan *Leverage* berpengaruh positif terhadap *tax avoidance*.

Kata kunci : kompetensi komite audit, dewan komisaris independe, *Leverage*, *tax avoidance*



ABSTRACT

The results of the research and analyze the effect of audit committee competence, independent board of commissioners and Leverage on tax avoidance. The population used in this study is the consumer goods industrial sector for the period 2018-2020 on the IDX. Selection of the method using purposive sampling method, with the number of samples that match the criteria is as many as 75 samples. The analytical technique used is multiple linear regression analysis. The results show that audit committee compensation has a negative effect on tax avoidance, independent board of commissioners has a negative effect on tax avoidance, and Leverage has a positive effect on tax avoidance.

Keywords: *audit committee competence, independent board of commissioners, Leverage, tax avoidance*

