

ABSTRACT

The result of the research to identify and analyze the effect of audit committee competence, independent board of commissioners, sales growth, and return on asset against on tax avoidance. The population was used in this study are manufacturing industry sector consumer goods period 2014 –2016 at BEI. The method selection using purposive sampling method, with number of samples that match the criteria are as many as 81 samples. The analysis technique used is multiple linear regression analysis. The results of the research indicate that the independent board of commissioners significant positive effect and return on asset has negative and significant affect on tax avoidance. As for with audit committee competence and sales growth does not affect on tax avoidance.

Keywords : audit committee competence, independent board of commissioners, sales growth, return on asset, tax avoidance



ABSTRAK

Hasil penelitian untuk mengidentifikasi dan menganalisis pengaruh kompetensi komite audit, dewan komisaris independen, *sales growth*, dan *return on asset* terhadap penghindaran pajak. Populasi yang digunakan dalam penelitian ini adalah perusahaan sektor industri barang konsumsi periode 2014-2016 di BEI. Pemilihan metode menggunakan metode purposive sampling, dengan jumlah sampel yang sesuai dengan kriteria adalah sebanyak 81 sampel. Teknik analisis yang digunakan adalah analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa dewan komisaris independen berpengaruh signifikan positif, *return on asset* berpengaruh negatif dan signifikan terhadap penghindaran pajak. Adapun dengan kompetensi komite audit dan *sales growth* tidak mempengaruhi penghindaran pajak.

Kata kunci: kompetensi komite audit, dewan komisaris independen, *sales growth*, *return on asset*, *tax avoidance*.

