

## ABSTRACT

*This study aims to test the effect of earnings management, independent commissioner, audit committee, and audit quality on tax avoidance. The population in this study were all coal mining companies listed in Bursa Efek Indonesia (BEI) for the year 2014 - 2018. The sampling method used in this research was purposive sampling. Total number of samples used in this study were 60 study samples. The data used in this study were obtained from BEI website and company official website. The data in this study were analysed using multiple regression techniques. The data in this study were also analysed using classical assumption test before they were analysed using multiple regression techniques. The result of this study indicates that earnings management, independent commissioner, audit committee have no effect on tax avoidance. While audit quality has effect on tax avoidance.*

*Keywords: tax avoidance, earnings management, independent commissioner, audit committee, audit quality*