

ABSTRACT

This study aims to examine the effect of ownership structure and independence of the board of commissioners on corporate tax avoidance proxied by the Effective Tax Rate (ETR). The ownership structure in this study is focused on managerial ownership, institutional ownership, and foreign ownership.

The population in this study used a sample of property and real estate sector companies listed on the Indonesia Stock Exchange for the 2021 and 2022 periods. By using purposive sampling in selecting the sample, 62 research samples were obtained for two consecutive years (2021-2022). In this study, the data used is secondary data, which is information derived from annual reports and company financial reports obtained through the Indonesia Stock Exchange and the company's official website. Multiple linear regression analysis was used for hypothesis testing.

Based on the statistical tests that have been carried out in this study, it shows that managerial ownership has a negative effect on corporate tax avoidance. Meanwhile, institutional ownership, foreign ownership, and independence of the board of commissioners have no significant effect on corporate tax avoidance.

Keywords: Tax avoidance, managerial ownership, institutional ownership, foreign ownership, independence of the board of commissioners, Effective Tax Rate (ETR).