

## ***ABSTRACT***

*This study aims to examine the role of audit quality in the relationship between board of director overconfidence and tax avoidance. This study incorporates dependent variable (tax avoidance), independent variable (board of director overconfidence), moderation variable (audit quality), and control variables (company size, leverage, profitability, COVID-19 pandemic).*

*The population in this study comprises manufacturing companies listed on the Indonesia Stock Exchange in 2017-2021. Sampling was carried out through purposive sampling, resulting in a total of 391 research samples. The analysis method employed in this study is multiple linear regression analysis.*

*The findings of this study indicate that board overconfidence has no influence on tax avoidance. Meanwhile, audit quality has a negative influence on tax avoidance. However, audit quality does not affect the relationship between board overconfidence and tax avoidance.*

*Keywords: board of director overconfidence, audit quality, tax avoidance.*