ABSTRACT

This study aims to examine whether there is an influence of good corporate governance, including the independent board of commissioners, audit committee, institutional ownership, managerial ownership, and company size on tax aggressiveness with profitability and leverage as control variables.

This study uses an effective tax rate proxy to measure tax aggressiveness. The sample obtained in this study is 65 companies from companies in the industrial sector listed on the Indonesia Stock Exchange in 2018-2022. The technique used in this study is purposive sampling with multiple regression analysis techniques in processing data using SPSS.

The results of the study show that the audit committee has a negative effect on tax aggressiveness and managerial ownership has a positive effect on tax aggressiveness. On the independent board of commissioners, institutional ownership and company size do not show any influence on tax aggressiveness. Profitability as a control variable has no effect on tax aggressiveness, and leverage as the last control variable has a negative effect on tax avoidance.

*Keywords**:** Independent Board of Commissioners, Audit Committee, Institutional Ownership, Managerial Ownership, Company Size, Tax Aggressiveness.*