

ABSTRACT

The research is to evaluate the effect of corporate governance on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2019-2023 period. Good corporate governance can reduce the risk of tax avoidance through more effective supervision. The variables analyzed include executive character, board of commissioners, audit committee, and female board of directors. The research sample consisted of 130 companies, with data taken from annual reports available on the BEI and Bloomberg. Data analysis was conducted using panel data regression and Analisa regresi data panel methods with the help of E-Views 13 software.

The results showed that executive character, board of commissioners, audit committee, and female board of directors have a significant influence on tax avoidance. This indicates that better corporate governance can reduce tax avoidance practices, thereby increasing transparency and accountability

Keywords: Corporate Governance, Tax Avoidance, Executive Character, Board of Commissioners, Audit Committee, Women Board of Director