

ABSTRACT

This study aims to analyze the effect of independent commissioners, audit committees, managerial ownership, institutional ownership, foreign ownership, and audit quality on tax avoidance in bank sub-sector companies listed on the Indonesia Stock Exchange in 2017-2023.

The population of this study were bank sub-sector companies listed on the IDX in 2017-2023, namely 33 companies. The number of samples used was 161 companies. This study uses quantitative methods with multiple regression analysis to test the hypothesis. The data used in this study are secondary data obtained from the company's annual report.

The results showed that audit committee, institutional ownership, and audit quality have a significant negative effect on tax avoidance. Meanwhile, independent commissioners, managerial ownership, and foreign ownership have no significant effect on tax avoidance.

Keywords: independent commissioners, audit committee, managerial ownership, institutional ownership, foreign ownership, audit quality, tax avoidance.