

ABSTRACT

This study aims to investigate the effect of external auditor characteristics on tax avoidance. External auditor characteristic variables to be analyzed include audit tenure, audit fees, audit quality, auditor industry specialization. The research sample consists of 92 consumer non cyclical sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2020-2023. Data was obtained through annual reports available on the IDX and Bloomberg. Data analysis was carried out using multiple linear regression method using IBM SPSS Statistics 25 software. The results showed that audit tenure and auditor industry specialization have a positive effect on tax avoidance, audit quality has a negative effect on tax avoidance, while audit fees have no effect on tax avoidance.

Keywords: Tax avoidance, external auditor characteristics