

## ABSTRACT

*Taxes play an important role in supporting the national economy and public welfare. For companies, however, taxes are often perceived as a burden that reduces profit, thereby encouraging the implementation of tax planning strategies and even leading to tax avoidance practices. In the context of corporate governance, external auditors play a crucial role in detecting tax avoidance through the examination of financial statements. This study aims to examine the effect of auditor characteristics on tax avoidance in companies listed on the Indonesia Stock Exchange (IDX). The auditor characteristics analyzed include industry specialization, audit fees, audit tenure, and audit opinion type.*

*The research objects are manufacturing and energy sector companies listed on the IDX during 2022–2024. Purposive sampling was used as the sampling technique, resulting in a total of 372 observations.*

*Tax avoidance was proxied using the Effective Tax Rate (ETR), and multiple linear regression was employed as the analytical method. The results show that the type of audit opinion has a significant positive effect on tax avoidance, while auditor industry specialization, audit fees, and audit tenure have no significant effect on tax avoidance.*

**Keywords:** *Tax Avoidance, Auditor Industry Specialization, Audit Fee, Audit Tenure, Audit Opinion Type.*

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