

## **ABSTRACT**

*This study aims to examine the effect of audit committee effectiveness on tax aggressiveness in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2020–2024. Audit committee effectiveness is measured using three main indicators, namely audit committee size, audit committee meeting intensity, and the expertise of audit committee members. Tax aggressiveness in this study reflects corporate efforts to minimize tax burdens through tax planning practices that remain within the boundaries of applicable tax regulations.*

*This research is grounded in agency theory, which explains the existence of conflicts of interest between management as agents and shareholders as principals, particularly in corporate tax-related decision making. This study employs a quantitative research method using secondary data obtained from annual reports and financial statements. The sample is selected using a purposive sampling method. Data are analyzed using multiple linear regression analysis with relevant control variables.*

*The findings of this study are expected to provide empirical evidence regarding the role of audit committees in overseeing corporate tax policies and their effectiveness in reducing tax aggressiveness. Furthermore, this study is expected to offer practical implications for companies in improving corporate governance practices, for investors in making informed investment decisions, and for regulators in formulating policies to mitigate tax aggressiveness in Indonesia.*

**Keywords:** *Tax Aggressiveness, Audit Committee, Audit Committee Size, Meeting Intensity, Audit Committee Expertise.*

