ABSTRACT

Tax aggressiveness refers to corporate actions aimed at minimizing tax expenses through various strategies that may still comply with regulations or reflect opportunistic behavior. This study aims to examine the effect of audit fees, audit quality, family ownership, and managerial ownership on tax aggressiveness in mining sector companies listed on the Indonesia Stock Exchange during the period 2022–2024. Tax aggressiveness is proxied by the effective tax rate (ETR) as the dependent variable, while market to book value (MBTV), leverage, solvability, and profitability are included as control variables. The sample was selected using a purposive sampling technique, and the analysis method employed is panel data regression using the random effect model approach with R software.

The results indicate that audit fees do not have a significant effect on tax aggressiveness. In contrast, audit quality, family ownership, and managerial ownership have a significant effect on tax aggressiveness, where higher audit quality, family ownership, and managerial ownership are each associated with reduced tax aggressiveness. Among the control variables, market to book value (MBTV) and profitability have a significant effect on tax aggressiveness, while leverage and solvability do not have a significant effect. These findings suggest that in the context of the Indonesian mining sector during 2022–2024, audit mechanisms and ownership structure play a meaningful role in shaping corporate tax aggressiveness behavior.

Keywords: audit fees, audit quality, family ownership, managerial ownership, tax aggressiveness.