

ABSTRAK

Penelitian ini merupakan penelitian yang bertujuan untuk Pengaruh Proporsi Dewan Komisaris Independen, Jumlah Komite audit, Ukuran Perusahaan, dan *Return On Assets* terhadap *Tax Tvoidance* pada perusahaan sektor perbankan yang terdaftar di Bursa Efek Indonesia selama periode 2015-2017. Sampel penelitian ini dipilih dengan menggunakan *purposive sampling* dan diperoleh data sebanyak 26 perusahaan pertahun. Pengujian hipotesis dalam penelitian ini menggunakan model regresi berganda. Hasil penelitian menunjukkan bahwa secara parsial proporsi komisaris independen, jumlah komite audit, dan *return on assets* tidak memiliki pengaruh terhadap konservatisme akuntansi, namun ukuran perusahaan memiliki pengaruh signifikan terhadap *tax avoidance*.

Kata Kunci: *Tax avoidance, Corpotare Governance, Komisaris independen, Komite Audit, Return On Assets*

ABSTRACT

This study aims to examine the effect of the proportion of independent commissioners, audit committee, company size, and return on assets to tax avoidance in banking sector companies listed on the Indonesia Stock Exchange during the period 2015-2017. The sample of this research was selected using purposive sampling and obtained 26 companies per annum. The hypothesis testing in this research used multiple regression models. The results showed that the, the proportion of independent commissioners, audit committee, and return on assets doesn't has sigtinificantly effect to tax avoidance,, but the variable company size have a significant influence on tax avoidance

Keywords: Tax avoidance, Corpotare Governance, independent commissioners, , audit committee, Return On Assets