

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh Jumlah Komite audit, *Debt to Asset Ratio*, Ukuran Uerusahaan, dan *Return On Assets* terhadap *Tax Avoidance* pada perusahaan sektor perbankan yang terdaftar di Bursa Efek Indonesia selama periode 2017-2019. Sampel penelitian ini dipilih dengan menggunakan *purposive sampling* dan diperoleh data sebanyak 29 perusahaan pertahun. Pengujian hipotesis dalam penelitian ini menggunakan model regresi berganda. Hasil penelitian menunjukkan bahwa komite audit, *debt to asset ratio*, ukuran perusahaan tidak memiliki pengaruh terhadap *tax avoidance*, namun *return on assets* memiliki pengaruh signifikan terhadap *tax avoidance*.

Kata Kunci: *Tax avoidance*, *Corporate Governance*, Komite Audit, *Debt to Asset Ratio*, Ukuran Perusahaan, *Return On Assets*

## ***ABSTRACT***

*This study aims to examine the effect of the proportion of audit committee, debt to asset ratio, company size, and return on assets to tax avoidance in banking sector companies listed on the Indonesia Stock Exchange during the period 2017-2019. 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 audit committee, debt to asset ratio, and company size doesn't has sigtinificantly effect to tax avoidance, but the variable return on assets have a significant influence on tax avoidance.*

*Keywords: Tax avoidance, Corpotare Governance, Audit Committee, Debt to Asset Ratio, Company Size, Return On Assets*