

The Influence of the Structure of the Board of Commissioners, Audit Committee, and Foreign Ownership on Tax Avoidance

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Abstract

This study aims to analyze the effect of the structure of the board of commissioners, audit committee, and foreign owners on tax avoidance. Measurement of Tax Avoidance in this study is Abnormal Book Tax Different (ABTD). Samples were taken from manufacturing companies listed on the Indonesia Stock Exchange for the period 2017-2019 with a purposive sampling method so as to obtain 24 samples of companies. The data analysis technique used Multiple Linear Regression Analysis. The results showed: (1) female board of commissioners had no effect on tax avoidance, (2) audit committee had no effect on tax avoidance, (3) foreign ownership had a negative effect on tax avoidance. This finding shows that the presence of foreign ownership in the subsample companies can reduce tax avoidance.

Keywords: Board of Commissioners Structure, Female Board of Commissioners, Audit Committee, Foreign Ownership, and Tax Avoidance.

Pengaruh Struktur Dewan Komisaris, Komite Audit, dan Kepemilikan Asing Terhadap *Tax Avoidance*

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh struktur dewan komisaris, komite audit, dan kepemilikan asing terhadap *Tax avoidance*. Pengukuran *Tax Avoidance* dalam penelitian ini adalah *Abnormal Book Tax Different* (ABTD). Sampel diambil dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017-2019 dengan metode *purposive sampling* sehingga memperoleh 24 sampel perusahaan. Teknik analisis data menggunakan Analisis Regresi Linier Berganda hasil penelitian menunjukkan: (1) dewan komisaris wanita tidak berpengaruh terhadap *tax avoidance*, (2) komite audit tidak berpengaruh terhadap *tax avoidance*, (3) kepemilikan asing berpengaruh negatif terhadap *tax avoidance*. Penemuan ini menunjukkan bahwa adanya kepemilikan asing di perusahaan subsampel dapat menurunkan tindakan *tax avoidance*.

Kata Kunci : Struktur Dewan Komisaris, Dewan Komisaris Wanita, Komite Audit, Kepemilikan Asing, dan *Tax Avoidance*.