

***The Effect of Financial Distress, Managerial Ability and Audit  
Committee on Tax Avoidance***

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***Abstract***

*This study aims to examine and analyze the effect of financial distress, managerial ability and audit committee on tax avoidance in manufacturing sector companies in Indonesia. Data were obtained from 149 financial statements of companies listed on the Indonesia Stock Exchange. Panel data regression with random effects model was used to test and analyze the data. The results showed that there was a negative effect between financial difficulties and managerial ability on tax avoidance, but there was no influence between the audit committee on tax avoidance. As for the control variable, there is a positive influence between profitability on tax avoidance and there is no influence between leverage on tax avoidance..*

*Keyword: Financial distress, Managerial Ability, Audit Committee, Profitability, Leverage and Tax avoidance*

# **Pengaruh *Financial Distress*, Kemampuan Manajerial dan Komite Audit Terhadap *Tax Avoidance***

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## **Abstrak**

Penelitian yang dilakukan ini memiliki tujuan untuk menguji dan menganalisis pengaruh *financial distress*, kemampuan manajerial dan komite audit terhadap *tax avoidance* pada perusahaan sektor manufaktur di Indonesia. Data diperoleh dari 149 laporan keuangan perusahaan yang *listed* di Bursa Efek Indonesia. Regresi data panel dengan model *random effect* digunakan untuk menguji dan menganalisa data. Hasil penelitian menunjukkan bahwa *financial distress* dan kemampuan manajerial berpengaruh negatif terhadap *tax avoidance*, namun tidak adanya pengaruh antara komite audit terhadap *tax avoidance*. Sedangkan untuk variabel kontrol terdapatnya pengaruh positif antara profitabilitas terhadap *tax avoidance* dan tidak adanya pengaruh antara *leverage* terhadap *tax avoidance*.

Kata Kunci : *Financial Distress*, Kemampuan Manajerial, Komite Audit, Profitabilitas, *Leverage* dan *Tax Avoidance*