

***THE EFFECT OF INDEPENDENT COMMISSIONERS AND  
AUDIT COMMITTEE ON TAX AVOIDANCE WITH AUDIT  
QUALITY AS MODERATOR VARIABLE***

**By Afifa Tethadwi**

***Abstract***

*This study was conducted to examine the effect of independent commissioners and audit committees on tax avoidance with audit quality as moderating variable and profitability and leverage as control variables. Tax avoidance is measured using the book tax difference formula, independent commissioners by comparing independent commissioners to the total board of commissioners, audit committee by comparing audit committees with accounting or finance backgrounds with total audit committees, audit quality classifies types of public accounting firms big four or non big four, profitability uses the return on assets ratio, and leverage uses the debt to asset ratio. The object of the study are the manufacturing sector companies listed on the Indonesia Stock Exchange in 2018-2020. The sampling technique used purposive sampling with a total of 258 samples from 86 manufacturing companies. This study uses STATA version 16 software in testing the hypothesis. The results of this study indicate that 1) the independent commissioner has no effect on tax avoidance; 2) the audit committee has a negative effect on tax avoidance; 3) audit quality does not moderate the independent commissioner on tax avoidance; 4) audit quality does not moderate the audit committee on tax avoidance.*

***Keywords:*** *Tax Avoidance, Independent Commissioner, Audit Committee, Audit Quality*

# **PENGARUH KOMISARIS INDEPENDEN DAN KOMITE AUDIT TERHADAP *TAX AVOIDANCE* DENGAN *AUDIT QUALITY* SEBAGAI VARIABEL PEMODERASI**

**Oleh Afifa Tethadwi**

## **Abstrak**

Penelitian ini dilakukan untuk menguji secara praktis pengaruh dari *independent commissioner* dan *audit committee* terhadap *tax avoidance* dengan *audit quality* sebagai variabel pemoderasi serta *profitability* dan *leverage* sebagai variabel kontrol. *Tax avoidance* diukur menggunakan rumus *book tax difference*, *independent commissioner* membandingkan komisaris independen dengan total dewan komisaris, *audit committee* membandingkan komite audit yang memiliki latar belakang di bidang akuntansi atau keuangan dengan total komite audit, *audit quality* pengklasifikasian jenis kantor akuntan publik *big four* atau non *big four*, *profitability* menggunakan rasio *return on asset*, dan *leverage* menggunakan rasio *debt to asset ratio*. Objek pada penelitian itu yaitu perusahaan sektor manufaktur yang *listing* di Bursa Efek Indonesia tahun 2018-2020. Teknik pemilihan sampel yaitu menggunakan *purposive sampling* dengan total 258 sampel dari 86 perusahaan manufaktur. Penelitian ini menggunakan *software* STATA versi 16 dalam melakukan uji hipotesis. Hasil penelitian ini menunjukkan bahwa 1) komisaris independen tidak berpengaruh terhadap *tax avoidance*; 2) komite audit berpengaruh negatif terhadap *tax avoidance*; 3) *audit quality* tidak memoderasi komisaris independen terhadap *tax avoidance*; 4) *audit quality* tidak memoderasi komite audit terhadap *tax avoidance*.

**Kata kunci:** *Tax Avoidance*, Komisaris Independen, Komite Audit, *Audit Quality*