

**PENGARUH *CORPORATE GOVERNANCE* TERHADAP *TAX AVOIDANCE* (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di BEI Periode 2013 – 2017)**

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**ABSTRACT**

This study aims to obtain empirical evidence on the effect of institutional ownership, independent commissioners, and audit committees on tax avoidance. This study uses a quantitative approach using secondary data in the form of annual reports for 2014 - 2018 mining companies listed on the Indonesia Stock Exchange with the sampling technique in the form of purposive sampling technique and analysis of multiple linear regression models. The results of the study prove that institutional ownership has a negative effect on tax avoidance. Meanwhile, the independent commissioner and audit committee variables have no effect on tax avoidance. The research limitation is that the research population is only mining companies, the independent variable can explain the dependent variable only by 18.7%, and the tax avoidance variable studied is a reflection of the value of tax avoidance in 2013 - 2017.

Keywords: institutional ownership, independent commissioner, audit committee, tax avoidance.