

ABSTRACT

Tax avoidance is an attempt in taxation that is done legally by utilizing some gaps contained in existing tax laws. This is a barrier that can complicate the tax collection and has a close relationship with the economic structure in Indonesia.

In addition to this way is very risky and can potentially obtain legal sanctions and criminal acts both fiscal and criminal. In this case to reduce the various practices in tax avoidance, then in a company is required to have good Governance, within the company must be able to apply the concept and principles of Good Corporate Governance. But with the practice of tax avoidance becomes an obstacle for the government, to make optimization of tax revenue that can cause harm to the state.

This study aims to examine the influence of audit tenure, audit committee, and firm size to tax avoidance. Population in this research is food and drink sub sectors company which listed in Indonesia Stock Exchange year 2013-2016. The sample used is 10 companies. The number of samples obtained from the result with sampling samples of 40 samples. Sampling technique used in this research is purposive sampling.

Methods of data analysis using panel data regression analysis with 5% significance. Application in data processing using eviews by performance several testing phases.

The result of the research shows that audit committee has significant effect on tax avoidance with negative direction, while audit tenure and firm size have no significant effect on tax avoidance.

Keywords: Tax avoidance , Audit Tenure, Audit Committee, Firm Size