

## **ABSTRACT**

*The purpose of this study is to determine the effect of accounting conservatism, audit committee, and independent board of commissioner against tax avoidance. Tax avoidance is the dependent variable in this study measured by Effective Tax Rate (ETR) and Cash Effective Tax Rate (CETR). Independent variables studied include accounting conservatism, audit committee and independent board of commissioners.*

*This study uses a sample of manufacturing companies listed on the IDX period 2012-2016 using purposive sampling method. The number of selected samples was 135 samples. The data used are secondary data obtained from financial reports and annual reports obtained from the official website of Indonesia Stock Exchange [www.idx.co.id](http://www.idx.co.id). The analysis technique used is multiple linear regression analysis. The result of this research shows that accountancy conservatism has a significant negative effect to tax avoidance, audit committee has significant negative effect to tax avoidance, while independent board of commissioner has no significant negative effect on tax avoidance.*

**Keywords :** *Tax Avoidance, Effective Tax Rate, Cash Effective Tax Rate, Accounting Conservatism, Audit Committee, Independent Board of Commissioners*