

ABSTRACT

Title : *The Effect of Prudence, Audit Committee and Independent Board of Commissioners on Tax Avoidance in the Food and Beverage Sub-Sector Manufacturing Industry Company listed on the Indonesia Stock Exchange*

Name : Fitri Nur Sari

Study Program : Accounting

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

This study uses a sample of food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange for the period 2013-2017 using the purposive sampling method. The number of samples chosen is 60 samples. The data used are secondary data obtained from financial reports and annual reports obtained from the official website of the Indonesia Stock Exchange www.idx.co.id and idnfinancials.com. The analysis technique used is the analysis of the linear logistic regression model.

The results of this study indicate that prudence does not have a significant effect on tax avoidance, the audit committee has a significant negative effect on tax avoidance, while the independent board of commissioners does not significantly influence tax avoidance.

Keywords : *Tax Avoidance, Effective Tax Rate, Cash Effective Tax Rate, Prudence, Audit committee, Independent Board of Commissioners*