ABSTRACT

This research aims to analyze The Influence Of Profitability, Family Ownership, Corporate Governance, Leverage, Firm Size, Audit Quality, And Institutional Ownership To Tax Avoidance. This research uses 75 companies of manufacturing as the samples that were selected through purposive sampling method. The analysis tools used were double linear regression.

Based on the analysis of double linear regression, it is resulted that leverage positively influence the tax avoidance. Profitability, family ownership, corporate governance, firm size, audit quality, and institutional ownership do not influence the tax avoidance.

Keywords: Profitability, Family Ownership, Audit Committee, Independent Commissioner, Leverage, Firm Size, Audit Quality, And Institutional Ownership