

ABSTRAK

Tujuan adanya riset ini untuk menelaah dampak dewan komisaris independen, kepemilikan manajerial, dan komite audit terhadap manajemen laba dengan *tax avoidance* sebagai mediasi. Jumlah *sample* terdapat 64 perusahaan yang tercatat di Indeks LQ45 periode 2017-2020 dengan metode pengambilan *sample purposive sampling*. Teknik analisis pada riset ini melalui analisi jalur dengan bantuan program SPSS Vesi 24. Hasil penelitian menyatakan bahwa manajemen laba tidak dapat dipengaruhi oleh kepemilikan manajerial, komite audit dan komisaris independen. *Tax avoidance* dapat dipengaruhi dengan kepemilikan manjerial tetapi indikator komite audit dan komisaris independent tidak dapat mempengaruhi. Dewan komisaris independen, kepemilikan manajerial, dan komite audit tidak mempengaruhi manajemen laba melalui *tax avoidance* sebagai mediasi.

Kata Kunci: Dewan Komisaris Independen, Kepemilikan Manajerial, Komite Audit, Manajemen Laba, *Tax avoidance*

ABSTRACT

The riset aims to understand the impact of independent board of commissioners, managerial ownership, audit committees on profit management by tax avoidance as mediation. The research using 64 data by companies that registered in Index LQ45 2017-2020 with purposive sampling method. This riset using path analysis as analytical method with support by SPSS Software Version 24. The outcome showed that independent board of commissioner, managerial ownership, and audit committee has no effect on profit management. Managerial ownership have an effect on tax avoidance, but the independent board of commissioners and audit committee have no effect on tax avoidance. Independent commissioners, managerial ownership, and audit committees has no affect on profit management through tax avoidance as a mediation.

Keywords: *Independent board of commissioners, managerial ownership, audit committees, earnings management, tax avoidance*