

ABSTRACT

THE THE INFLUENCE OF INSTITUTIONAL OWNERSHIP, AUDIT COMMITTEE, AND AUDIT QUALITY ON TAX AVOIDANCE (Empirical Study of Mining Sector Companies on the Indonesia Stock Exchange for the 2019-2024 Period)

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This study examines the influence of institutional ownership, audit committees, and audit quality on tax avoidance in mining sector companies listed on the Indonesia Stock Exchange for the 2019–2024 period. This study uses a quantitative method with panel data regression analysis. Data was obtained from the annual financial statements of 30 companies selected using the purposive sampling technique. The independent variables in this study include institutional ownership, audit committee, and audit quality, while the dependent variable is tax avoidance as measured through the Effective Tax Rate (ETR).

Keywords: Institutional ownership, audit committee, audit quality, tax avoidance, mining sector.