

ABSTRACT

The purpose of this study is to know if independent commissioners, executive compensation, and audit quality. The population of this study were manufacturer companies in bursa efek indonesia. Sample determined by using purposive sampling method. The sample of this research is 66 companies. Hypothesis testing using multiple regression analysis method with SPSS ver. 21.0. The test result showed that independent commissioners, executive compensation, and audit quality haven't positive effect to the use of tax avoidance.

Keywords: independent commissioners, executive compensation, audit quality, and tax avoidance.