

ABSTRACT

This research aims to investigate empirically the effect of the audit committee and the auditor's reputation of the executives against tax avoidance in the Otomotif companies listed in Indonesia Stock Exchange 2012-2016.

The audit committee is measured by the number of audit committee, auditor reputation is measured based on the companies audited by the Big Four accounting firm and tax avoidance is measured by cash ETR.

The results of this research are not affected from the amount of tax evasion audit committee, auditor reputation significant effect on tax avoidance, and audit committee and auditor reputatiton significant effect on tax avoidance.

The research method used in this research is descriptive research method and Asosiatif reaserch method. The sampling technique used is purposive sampling, the samples taken with saturated sampling technique so that the population of 13 companies and samples taken are 11 companies listed on the Indonesia Stock Exchange 2012-2016 period.

Keywords: Audit Committee, the auditor's reputation, Tax Avoidance.