

ABSTRACT

This research was conducted to test and prove the effect of management compensation, auditor reputation and corporate governance on tax management. The problems that occur in the world of taxation are the number of companies that commit fraud in managing tax calculations. The object in this study is a manufacturing company listed on the Indonesia Stock Exchange. This study uses quantitative methods with secondary data collection, namely from financial statements. In this study the sample was selected using a purposive sampling method and obtained 45 companies sampled.

The application used to process data is SPSS version 21.0. The regression model used is the analysis of multiple linear regression, because more than one independent variable is used. The results of the research conducted showed that all variables passed the classical assumption test and were worthy of being used as research data. The test results in this study indicate that not all variables have an influence on tax management. The variable number of board of commissioners does not have a positive influence on tax management. While the variables of management compensation, auditor reputation and percentage of independent commissioners have a positive effect on tax management.

Keywords: management compensation, auditor reputation, corporate governance, number of board, independent board, tax management .