

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh pengaruh corporate governance terhadap penghindaran pajak. Penelitian ini dilakukan terhadap perusahaan manufaktur yang go publik terdaftar di Bursa Efek Indonesia pada tahun 2013-2017, yang melibatkan 102 perusahaan yang menjadi sampel dalam penelitian ini, dengan jumlah data dalam 5 tahun berjumlah 510. Berdasarkan hasil pengujian hipotesis dapat disimpulkan bahwa kepemilikan institusional berpengaruh signifikan terhadap penghindaran pajak. Dewan komisaris berpengaruh signifikan terhadap penghindaran. Kualitas audit berpengaruh signifikan terhadap penghindaran pajak. Komite audit tidak berpengaruh terhadap penghindaran pajak. Kepemilikan institusional, dewan komisaris, kualitas audit, komite audit bersama-sama berpengaruh positif terhadap penghindaran pajak pada perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2017.

Kata kunci : penghindaran pajak, corporate governance, kepemilikan institusi, dewan komisaris, kualitas audit, komite audit

ABSTRACT

This study attempts to analyze the influence of corporate governance on tax avoidance. This research was conducted on manufacturing companies that went public listed on the Indonesia Stock Exchange in 2013-2017, which involved 102 companies that were sampled in this study, with data in 5 years collecting 510. Based on the results of the study can be used significantly against tax avoidance. The board of commissioners has a significant effect on avoidance. Audit quality has a significant effect on tax avoidance. The audit committee does not affect tax avoidance. Institutional ownership, board of commissioners, audit quality, audit committee jointly show positive tax evasion on manufacturing companies listed on the Indonesia Stock Exchange for the period 2013-2017.

Keywords: tax avoidance, corporate governance, board ownership, board of commissioners, audit quality, audit committee