APAKAH PENGHINDARAN PAJAK MEMPENGARUHI RESIKO PERUSAHAAN?

SKRIPSI

DIAJUKAN UNTUK MEMENUHI SEBAGIAN PERSYARATAN DALAM MEMPEROLEH GELAR SARJANA AKUNTANSI

PROGRAM STUDI S1 AKUNTANSI



Oleh: DIMAS BAGUS SETIAWAN NIM: 0416113333238

FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS AIRLANGGA SURABAYA 2020

IS TAX AVOIDANCE RELATED TO FIRM RISK?

THESIS

SUBMITTED TO MEET IN PARTIAL FULFILLMENT OF THE REQUIEREMENT FOR THE BACHELOR DEGREE OF **ACCOUNTANCY**

ACCOUNTING STUDY PROGRAM



SUBMITTED BY DIMAS BAGUS SETIAWAN STUDENT ID: 0416113333238

FACULTY OF ECONOMIC AND BUSINESS **AIRLANGGA UNIVERSITY SURABAYA** 2020

IR-PERPUSTAKAAN UNIVERSITAS AIRLANGGA

THESIS IS TAX AVOIDANCE RELATED TO FIRM RISK? DECLARED BY:

DIMAS BAGUS SETIAWAN NIM: 041611333238

HAS BEEN APPROVED AND WELL ACCEPTED BY:

THESIS SUPERVISOR,

Dr. ELIA MUSTIKASARI,SE.,M.Si.,BKP,CMA.CA.Ak.

DATE 03 September 2020

NIP: 196008281991032001

NIP: 198404202008121005

UNDERGRADUATE SUPERVISOR,

IMAN HARYMAWAN SE., MBA.Ph.D.

DATE 04 September 2020

iii

IR-PERPUSTAKAAN UNIVERSITAS AIRLANGGA

STATEMENT OF DECLARATION

- I, (Dimas Bagus Setiawan, 041611333238), declare that:
- 1. My thesis is genuine and truly my own creation, an is not from another person's research under my name, nor privacy or plagiarism. This thesis has never been submitted to obtain an academic degree in Universitias Airlangga or any other Universities Colleges
- 2. This thesis does not contain any work or opinion or published by anyone unless clearly acknowledged or referred to by quoting the author's name and stated in the bibliography
- 3. This statement is true if on the future this statement is proven to be a fraud and dishonest, I agree to receive an academic sanction in the form of removal of degree obtained through this thesis and other sanctions in accordance with the prevailing norms and regulations in Universitas Airlangga

Surabaya, 07 AGUSTUS 2020 Declared by,

TERAL
MOTEL
M67EAHF469101241

DIMAS BAGUS SETIAWAN NIM. 041611333238

IR-PERPUSTAKAAN UNIVERSITAS AIRLANGGA

FOREWORDS

Thank Allah SWT for giving me the time, health, ease, fortitude to complete this thesis. The thesis titled "Is Tax Avoidance Related to Firm Risk?" is structured to fulfill as requirements in obtaining an undergraduate degree in accounting. Various parties have helped in completing this research. On this occasion, I would like to thank Dr. Elia Mustikasari, M.Si., CA, CMA, BKP, BAK. Ak.Mr. Iman Harymawan, SE., MBA., Ph.D. who has been willing to take the time to guide, provide advice and suggestions for the completion of this research.

I would also like to thank the Dean of the Faculty of Economics and Business, Universitas Airlangga, for providing the opportunity to take courses in the S1 Accounting Study Program. Appreciation and thanks are also addressed to Iman Harymawan, SE., MBA., Ph.D. as Coordinator of the S1 Accounting Study Program who has motivated to complete college; lecturers who have supported and provided input on this research; educational staff responsible for academic administration.

Furthermore, I would like to thank both my parents who always prayed, and supported me during my study in the S1 Accounting Study Program until the final process of making a thesis. Finally, I would also like to thank my friends who always support me under any circumstances.

Surabaya, 16 April 2020