

ABSTRAK

Penelitian ini dilatarbelakangi oleh fenomena penghindaran pajak di Indonesia. Pada penelitian ini bertujuan untuk menganalisis pengaruh corporate governance terhadap tax avoidance. tax avoidance merupakan variabel dependen dalam penelitian ini. Proksi tax avoidance diukur dengan menggunakan Book Tax Gap (BTG). Dewan Komisaris Independen, Kepemilikan Institusional, Kepemilikan Manajerial, dan Komite Audit merupakan variabel independen pada penelitian ini. Penelitian ini menggunakan sampel sebanyak 52 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2011-2015. Pemilihan sampel menggunakan metode purposive sampling. Analisis data menggunakan uji asumsi klasik dan pengujian hipotesis menggunakan uji regresi linear berganda. Hasil pengujian dalam penelitian ini menunjukkan bahwa kepemilikan institusional, dan kepemilikan manajerial berpengaruh negatif signifikan, sedangkan dewan komisaris independen tidak berpengaruh sama sekali, dan terakhir komite audit berpengaruh positif signifikan terhadap penghindaran pajak. Penelitian ini menghasilkan bahwa semakin banyak jumlah kepemilikan institusional dan kepemilikan manajerial akan mengurangi tingkat penghindaran pajak, sedangkan komite audit telah mengetahui cara menghasilkan laporan keuangan yang wajar sehingga semakin banyak jumlah komite audit akan berpengaruh terhadap praktek tax avoidance. Banyak atau tidaknya dewan komisaris independen tidak dapat mempengaruhi praktek tax avoidance karena belum dapat melakukan fungsi pengawasan terhadap manajemen secara maksimal.

Kata Kunci : corporate governance, dewan komisaris independen, kepemilikan institusional, kepemilikan manajerial, komite audit , tax avoidance, book tax gap

ABSTRACT

This research is motivated by tax avoidance phenomenon in Indonesia. In this study aims to analyze the effect of corporate governance on tax avoidance. tax avoidance is the dependent variable in this study. tax avoidance proxies are measured using the Book Tax Gap (BTG). The proportion of Independent Board of Commissioners, Institutional Ownership, Managerial Ownership, and Audit Committee are independent variables in this study. This study uses sample of 52 manufacturing companies listed on the Bursa Efek Indonesia in 2011-2015. Sample selection using purposive sampling method. Data analysis using classical assumption test and hypothesis test using multiple linear regression test. The results of the tests in this study indicate that institutional ownership and managerial ownership have a significant negative effect, while the proportion of independent board of commissioners has no effect at all, and the audit committee has a significant positive effect on tax avoidance. This study has found that the greater amount of institutional ownership and managerial ownership will reduce the level of tax avoidance, while the audit committee knows how to produce reasonable financial statements so that the greater number of audit committees will have an effect on tax avoidance practices. Many or not the proportion of independent board of commissioners can not influence the practice of tax avoidance because it has not been able to perform the supervisory function of management maximally.

Keywords: corporate governance, independent board of commissioners, institutional ownership, managerial ownership, audit committee, tax avoidance, book tax gap