

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *leverage* dan mekanisme eksternal *good corporate governance* terhadap *tax reporting decision*. Teori keagenan, dan *book-tax tradeoff* diadopsi untuk menyusun hipotesis penelitian. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2014-2016 dan diperoleh sampel sebanyak 96 perusahaan melalui metode *purposive sampling*. Analisis data penelitian ini menggunakan analisis regresi logistik dibantu dengan *software SPSS 20.0*. Hasil penelitian menunjukkan bahwa kualitas audit berpengaruh terhadap *tax reporting decision*. Namun, demikian terbukti bahwa tidak ada pengaruh *leverage* dan kepemilikan institusional terhadap *tax reporting decision*.

Kata Kunci : *leverage*, kepemilikan instiusional, kualitas audit, *tax reporting decision*.

ABSTRACT

This study aims to examine the effect of leverage and external good corporate governance mechanism on tax reporting decision. Agency Theory and Book-tax Tradeoff Theory are adopted to construct the hypothesis. The populations in this study are listed manufacturing companies on Indonesia Stock Exchange during period 2014-2016 and 96 companies are obtained using purposive sampling method. The hypothesis testing of this study is analyzed by logistic regression analysis model using SPSS software 20.0. The result of study shows that there is a significant effect of audit quality on tax reporting decision. However, there is evidence that leverage and institutional ownership are not affecting tax reporting decision.

Keywords : leverage, institutional ownership, audit quality, tax reporting decision.