EFFECT OF EXECUTIVE, LEVERAGE, AND CORPORATE GOVERNANCE CHARACTERISTICS ON AVOIDANCE TAX IN MANUFACTURING COMPANIES LISTED ON BEI 2014-2018

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ABSTRACT

The purpose of this study is to test the effect of executive characteristics, leverage, independent commissioners, and audit committees on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange in the 2014-2018 period. This type of research is quantitative. The method used in sample selection is purposive sampling, the research sample consisted of 183 companies that met the criteria to be used as research samples for 5 periods (2014-2018). The analysis technique used is multiple linear regression analysis using SPSS version 20 with the classical assumption test carried out first. The results showed that: (1) Executive characteristics have a positive effect on tax avoidance, (2) Leverage has a negative effect on tax avoidance (3) Independent commissioners and audit committees have no effect on tax avoidance.

Keywords: Executive characteristics, Leverage, independent commissioners, audit committee, tax avoidance

DAFTAR ISI

HALAMAN JUDUL i
HALAMAN PENGESAHAN ii
HALAMAN PERSETUJUAN UNTUK UJIAN SKRIPSI iii
PERNYATAAN ORISINALITAS SKRIPSI iv
DECLARATION v
KATA PENGANTAR vi
ABSTRAK viii
ABSTRACT ix
DAFTAR ISI x
DAFTAR TABEL xiii
DAFTAR GAMBAR xiv
DAFTAR LAMPIRAN xv
BAB 1 PENDAHULAN 1
1.1 Latar Belakang 1
1.2 Kesenjangan Penelitian 4
1.3 Tujuan Penelitian 5
1.4 Ringkasan Metode Penelitian 6
1.5 Ringkasan Hasil Penelitian 6
1.6 Kontribusi Riset 7
1.7 Uji Ketahanan *(Robustness)* 7
1.8 Sistematika Penulisan 7
BAB 2 TINJAUAN KEPUSTAKAAN 9
2.1 Landasan Teori 9
2.1.1 Teori Keagenan *(Agency Theory)* 9
2.1.2 Penghindaran Pajak *(Tax Avoidance)* 9
2.1.3 Karakteristik Eksekutif 10
2.1.4 *Leverage* 11
2.1.5 *Good Corporate Governance* 11
2.1.5.1 Prinsip *Good Corporate Governance* 11

2.1.6 Komisaris Independen 12
2.1.7 Komite Audit 13
2.2 Penelitian Sebelumnya 13
2.3 Pengembangan Hipotesis 16
2.3.1 Pengaruh Karakteristik Eksekutif terhadap *Tax Avoidance* 16
2.3.2 Pengaruh Leverage terhadap *Tax Avoidance* 17
2.3.3 Pengaruh Komisaris Independen terhadap *Tax Avoidance* 17
2.3.4 Pengaruh Komite Audit terhadap *Tax Avoidance* 18
BAB 3 METODE PENELITIAN 20
3.1 Sumber Data 20
3.2 Populasi dan Sampel Penelitian 20
3.3 Periode Data Penelitian 21
3.4 Model Empiris 21
3.4.1 Kerangka Konseptual 21
3.5 Definisi Operasional Variabel 22
3.5.1 *Tax Avoidance* 22
3.5.2 Karakteristik Eksekutif 23
3.5.3 *Leverage* 24
3.5.4 *Corporate Governance* 24
3.5.4.1 Komisaris Independen 24
3.5.4.2 Komite Audit 25
3.6 Teknik Analisis 25
3.6.1 Statistik Deskriptif Responden 25
3.6.2 Uji Asumsi Klasik 25
3.6.2.1 Uji Normalitas 26
3.6.2.2 Uji Autokorelasi 26
3.6.2.3 Uji Multikolinieritas 26
3.6.2.4 Uji Heteroskedastisitas 27
3.6.3 Koefisien Determinasi 27
3.6.4 Uji Hipotesis 27
3.6.4.1 Analisis Regresi Linear Berganda 27

3.6.4.2 Uji Statistik t 28
BAB 4 HASIL DAN PEMBAHASAN 29
4.1 Gambaran Umum 29
4.2 Deskriptif Statistik Variabel 30
4.3 Hasil Estimasi dan Pembuktian Hipotesis 32
4.3.1 Uji Asumsi Klasik 32
4.3.1.1 Uji Normalitas 32
4.3.1.2 Uji Autokorelasi 33
4.3.1.3 Uji Multikolinearitas 34
4.3.1.4 Uji Heteroskedastisitas 34
4.3.2 Koefisien Determinasi (R2) 35
4.3.3 Pengujian Hipotesis 35
4.4 Interpretasi Hasil dan Pembahasan 37
4.4.1 Pengaruh Karakteristik Eksekutif terhadap *Tax Avoidance* 37
4.4.2 Pengaruh Leverage terhadap *Tax Avoidance* 38
4.4.3 Pengaruh Komisaris Independen terhadap *Tax Avoidance* 39
4.4.4 Pengaruh Komite Audit terhadap *Tax Avoidance* 40
BAB 5 SIMPULAN DAN SARAN 41
5.1 Ringkasan Hasil 41
5.2 Kesimpulan 41
5.3 Saran 42
5.4 Keterbatasan 42
DAFTAR PUSTAKA 43
LAMPIRAN 49

DAFTAR TABEL

Tabel 1.1 Target dan Realisasi Penerimaan Pajak 2014-2018 1
Tabel 4.1 Kriteria Purposive Sampling 29
Tabel 4.2 Deskripsi Statistik Variabel 30
Tabel 4.3 *One-Sample Kolmogorov-Smirnov Test* 33
Tabel 4.4 Uji Autokorelasi 33
Tabel 4.5 Uji Multikolinieritas 34
Tabel 4.6 Hasil Koefisien Determinasi (R^2) 35
Tabel 4.7 Hasil Uji Regresi Linear Berganda 36

DAFTAR GAMBAR

Gambar 3.1 Kerangka Konseptual Penelitian 21
Gambar 4.1 Normal P-Plot..... 32
Gambar 4.2 Grafik Scatterplot 34

DAFTAR LAMPIRAN

Lampiran 1 Daftar Penelitian Terdahulu

Lampiran 2 Daftar Nama Perusahaan Sampel

Lampiran 3 Rekap Tabulasi Data Variabel-Variabel

Lampiran 4 Hasil Olah Data