

INTISARI

Penelitian ini memiliki tujuan untuk mengetahui pengaruh tata kelola perusahaan pada penghindaran pajak. Tata kelola perusahaan menggunakan proksi dewan komisaris independen, kepemilikan institusional, kualitas audit. Penelitian ini menggunakan pendekatan kuantitatif, data sekunder yang dipakai dalam penelitian ini berasal dari laporan keuangan perusahaan manufaktur yang terdaftar di BEI periode 2016-2018 dengan menggunakan *purposive sampling* sehingga diperoleh data sebanyak 210 sampel. Penelitian ini menggunakan analisis regresi linear berganda dengan hasil analisis dewan komisaris independen tidak berpengaruh terhadap penghindaran pajak, kepemilikan institusional tidak berpengaruh terhadap penghindaran pajak, kualitas audit berpengaruh terhadap penghindaran pajak.

Kata kunci : Penghindaran Pajak, Dewan Komisaris Independen, Kepemilikan Institusional, Kualitas Audit.

ABSTRACT

The purpose of this study was to determine the effect of corporate governance on tax avoidance. Corporate governance is proxied by proportion of independent commissioners board, institutional ownership, and audits quality. This research used the quantitative approach, secondary data used in this study were collected from the companies listed on the Indonesian Stock Exchange 2016-2108 period by using purposive sampling to obtain about 210 samples. This study used multiple linear regression analysis with the results of the analysis are proportion of independent commissioners board has no significant effect on tax avoidance, institutional ownership has no significant effect on tax avoidance, and audits quality has significant positive effect on tax avoidance.

Keywords : Tax Avoidance, Independent Commissioners Board, Institutional Ownership, and Audits Quality