

PENGARUH *CORPORATE GOVERNANCE* TERHADAP *TAX AVOIDANCE*  
PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA  
EFEK INDONESIA PERIODE 2018-2021

Nama: Theresa Octaviani Anwar

Peminatan Akuntansi Perpajakan

Pembimbing:

Hari Hananto, S.E., M.Ak.

ABSTRAK

Pajak merupakan salah satu sumber pendapatan negara yang terbesar khususnya di Indonesia. Lesunya perekonomian membuat pendapatan sebuah perusahaan mengalami penurunan, sehingga perusahaan perlu menekan biaya dan beban perusahaan salah satunya dengan melakukan penghindaran pajak. Tata kelola perusahaan dapat memantau dan meminimalisir perusahaan dalam melakukan penghindaran pajaknya. Tata kelola perusahaan dalam penelitian ini diproyeksikan ke dalam tiga variabel, yaitu: kepemilikan non-perorangan (*non-individual ownership*), komite audit (*audit committee*), dan dewan komisaris independen (*independent board of commissioners*). Tujuan penelitian ini adalah untuk mengetahui pengaruh *corporate governance* terhadap *tax avoidance* khususnya pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2018-2021 dengan menggunakan sampel sebesar 388 tahun perusahaan. Hasil penelitian ini menunjukkan bahwa kepemilikan non-perorangan memiliki pengaruh negatif terhadap penghindaran pajak dan dewan komisaris independen memiliki pengaruh positif terhadap penghindaran. Sedangkan komite audit tidak memiliki pengaruh apapun terhadap penghindaran pajak.

Kata kunci: *Tax avoidance*, *Corporate governance*, Kepemilikan Non-perorangan, Komite Audit, Dewan Komisaris Independen.

THE EFFECT OF CORPORATE GOVERNANCE ON TAX AVOIDANCE IN  
MANUFACTURING COMPANIES LISTED ON INDONESIA STOCK  
EXCHANGE FOR THE 2018-2021 PERIOD

Name: Theresa Octaviani Anwar

Tax Accounting

Contributor:

Hari Hananto, S.E., M.Ak.

*ABSTRACT*

*Tax is one of the biggest sources of state revenue, especially in Indonesia. Taxes have mandatory characteristics and impose a burden on the bearer of the burden. The sluggish economy causes a company's income to decrease, so companies need to reduce company costs and expenses, one of which is by avoiding taxes. Corporate governance can monitor and minimize companies in carrying out their tax avoidance. Corporate governance in this study is projected into three variables, which is: non-individual ownership, audit committee, and board of independent commissioners. The purpose of this study was to determine the effect of corporate governance on tax avoidance, especially in manufacturing companies listed on the Indonesia Stock Exchange in the 2018-2021 period using a sample of 388 company years. The results of this study indicate that non-individual ownership has a negative effect on tax avoidance and board of independent commissioners has a positive effect on tax avoidance. While the audit committee does not have any influence on tax avoidance.*

*Keywords: Tax Avoidance, Corporate Governance, Non-individual Ownership, Audit Committee, Board of Independent Commissioners.*