

**PENGARUH *GOOD CORPORATE GOVERNANCE* TERHADAP *TAX AVOIDANCE* (PENGHINDARAN PAJAK)**  
**(Studi Pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman  
Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2019)**

**ABSTRAKSI**

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Penghindaran pajak adalah usaha meringankan beban pajak dengan tidak melanggar undang-undang. Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh *Good Corporate Governance* terhadap Penghindaran Pajak. *Good Corporate Governance* diproksikan dengan Dewan Komisaris Independen, Kepemilikan Institusional, Kepemilikan Manajerial dan Komite Audit terhadap Penghindaran Pajak. Pembentukan *Good Corporate Governance* merupakan upaya untuk mengawasi kinerja perusahaan agar usaha-usaha yang dilakukan tidak melanggar undang-undang. *Good Corporate Governance* memiliki pengaruh yang penting mengenai kebijakan pajak perusahaan serta memastikan agar tata kelola perusahaan terutama dalam hal perpajakan tetap dalam koridor penghindaran pajak yang bersifat legal bukan yang bersifat ilegal.

Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data sekunder yang diperoleh dari laporan keuangan tahunan yang terdapat di website BEI. Populasi penelitian ini berjumlah 27 perusahaan dari tahun 2016-2019. Teknik pengambilan sampel penelitian ini menggunakan teknik *purposive sampling*. Sampel yang diperoleh sebanyak 9 perusahaan. Data dianalisis dengan menggunakan analisis regresi linier berganda dan diolah menggunakan *software SPSS* versi 16.

Hasil penelitian ini menunjukkan bahwa (1) hasil pengujian hipotesis model regresi secara simultan bahwa Dewan Komisaris Independen, Kepemilikan Institusional, Kepemilikan Manajerial, dan Komite Audit tidak berpengaruh terhadap *Tax Avoidance*. (2) hasil pengujian parsial disimpulkan bahwa kepemilikan institusional berpengaruh negatif dan signifikan terhadap *tax avoidance*, sedangkan dewan komisaris independen, kepemilikan manajerial dan komite audit tidak berpengaruh terhadap *tax avoidance*.

**Kata kunci:** Penghindaran Pajak, *Good Corporate Governance*, Dewan Komisaris Independen, Kepemilikan Institusional, Kepemilikan Manajerial, Komite Audit.

**THE INFLUENCE OF GOOD CORPORATE GOVERNANCE TO TAX  
AVOIDANCE**  
*(Studies on Food and Beverage Sub-sector Manufacturing Companies Listed  
on The Indonesian Stock Exchange in 2016-2019)*

**ABSTRACT**

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*The Tax Avoidance is the efforts to relieve the load of tax, with not breaking the law. The purpose of this research is to know how great the influence of good corporate governance of the avoid tax. Good corporate governance s proxied by the board of commissioner independent, the ownership of institusional, the ownership of manajerial, and the audit commitee, about the tax avoidance. The establishment of food corporate governance is the efforts to control on performance. Of the company so that the effort is not breaking the law. Good corporate governance has the influence which is very important about the policy of the company tax and make sure so that the governance of the company in terms of the tax exactly still in corridor of the tax avoidance that is legal isn't ilegal.*

*This research is a quantitative research with using of secondary is gotten from financial report annual data on the website BEI. The population of this research is 27 company in 2016 until 2019. The way of taking data or collect the sample research use a technique purposive sampling. The sampling is gotten as many as 9 company. The data reported by using multiple linear regression analysis and processed using of SPSS software version 16.*

*The results of this research show that (1) the results hypothesis test model in regression is simultaneously, the board of commissioner independent, the ownership of institusional, the ownership of manajerial, and the audit committee has no significant effect on tax avoidance. (2) The partial test results cocluded that the ownership of institusional is negative and significant effect on tax avoidance, and the board of commissioner independent, the ownership of manajerial, and the audit committee has no effect on tax avoidance.*

**Keywords:** *The Tax Avoidance, Good Corporate Governance, The board of Commissioner Independent, The Ownership of Institusional, The Ownership of Manajerial, The Audit Committee.*