

**Pengaruh *Good Corporate Governance* Dan Ukuran Perusahaan
Terhadap *Tax Avoidance***

ABSTRAKSI

**Oleh:
Lilis Maghfiroh
1662107**

Dosen Pembimbing:

Dr. Dwi Ermayanti Susilo SE., MM., CAPM

Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance* dan ukuran perusahaan memiliki pengaruh yang signifikan terhadap *tax avoidance* (penghindaran pajak) pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Penelitian ini menggunakan variabel independen *good corporate governance* yang diukur dengan kepemilikan insitutional, jumlah dewan komisaris dan jumlah komite audit, dan variabel ukuran perusahaan yang diukur dengan LN total asset. Sedangkan variabel dependen yang digunakan adalah *tax avoidance* yang diukur dengan ETR.

Metode penelitian ini adalah metode kuantitatif menggunakan model regresi linier berganda dengan bantuan SPSS 24. Sampel penelitian dipilih menggunakan metode *purposive sampling* yang diperoleh sebanyak 13 perusahaan pertambangan yang memenuhi kriteria dan terdaftar di Bursa Efek Indonesia periode 2014-2018.

Hasil penelitian yang diperoleh menunjukkan bahwa variabel *good corporate governance* memiliki pengaruh negatif terhadap *tax avoidance*, sedangkan variabel ukuran perusahaan tidak memiliki pengaruh terhadap *tax avoidance*.

Kata Kunci: *good corporate governance, ukuran perusahaan, tax avoidance.*

**The Effect of Good Corporate Governance and Company Size
On Tax Avoidance**

ABSTRACT

**By:
Lilis Maghfiroh
1662107**

**Lecturer:
Dr. Dwi Ermayanti Susilo SE., MM., CAPM**

This research aims to testing the effect of good corporate governance and company size has a significant effect on tax avoidance in mining companies listed on the Indonesia Stock Exchange. This reseach uses the independent variable of good corporate governance as measured by institutional ownership, the number of boards of commissioners and the number of audit committees, and company size variables measured by LN total assets. Meanwhile the dependent variable used is tax avoidance as measured by ETR.

This research method is a quantitative method using multiple linear regression models with SPSS 24. The research sample was selected using a purposive sampling method as much 13 mining companies that qualified the criteria and were listed on the Indonesia Stock Exchange in the 2014-2018 period.

The results showed that the variable of good corporate governance has a negative effect on tax avoidance, meanwhile the variable company size does not have effect on tax avoidance.

Keywords: good corporate governance, company size, tax avoidance.