

***THE EFFECT OF CORPORATE GOVERNANCE, COMPANY SIZE,
LEVERAGE AND PROFITABILITY OF COMPANY TAX AVOIDANCE***

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ABSTRACT

This research aims to obtain empirical evidence about the influence of the variables of Corporate Governance (Institutional Ownership, Percentage of Independent Commissioners, Executive Compensation), Company Size, Leverage and Profitability against Tax Avoidance Company on the Manufacturing Sector Consumer Goods Industry Listed in Indonesia Stock Exchange in 2013-2015. The sampling method used is purposive sampling method. The analysis technique used is double linear regression analysis.

The results showed that the percentage of variable Institutional Ownership and Independent Commissioner does not significantly affect the Company Tax Avoidance. Meanwhile, Executive Compensation, Company Size, Leverage and Profitability significantly affect the Company Tax Avoidance.

Keywords: Tax Avoidance, Corporate Governance, Institutional Ownership, Percentage of Independent Commissioners, Executive Compensation, Company Size, Leverage, Profitability.

**PENGARUH TATA KELOLA PERUSAHAAN, UKURAN PERUSAHAAN,
LEVERAGE DAN PROFITABILITAS TERHADAP PENGHINDARAN
PAJAK PERUSAHAAN**

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ABSTRAK

Penelitian ini bertujuan untuk mendapatkan bukti empiris mengenai pengaruh dari variabel Tata Kelola Perusahaan (Kepemilikan Institusional, Prosentase Komisaris Independen, Kompensasi Eksekutif), Ukuran Perusahaan, *Leverage* dan Profitabilitas terhadap Penghindaran Pajak pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia tahun 2013-2015. Metode pengambilan sampel yang digunakan adalah metode *purposive sampling*. Teknik analisis yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa variabel Kepemilikan Institusional dan Prosentase Komisaris Independen tidak berpengaruh secara signifikan terhadap Penghindaran Pajak Perusahaan. Sedangkan Kompensasi Eksekutif, Ukuran Perusahaan, *Leverage* dan Profitabilitas berpengaruh secara signifikan terhadap Penghindaran Pajak Perusahaan.

Kata Kunci: Penghindaran Pajak, Tata Kelola Perusahaan, Kepemilikan Institusional, Prosentase Komisaris Independen, Kompensasi Eksekutif, Ukuran Perusahaan, *Leverage*, Profitabilitas.