

## Abstraksi

Perencanaan pajak adalah hal yang menarik untuk dikaji ulang dan penelitian tentang perencanaan pajak di Indonesia masih sangat minim. Pemerintah Indonesia masih mengandalkan pemasukannya salah satunya melalui pajak. Pasar global krisis tahun 2008 telah mendorong penelitian terhadap kualitas informasi keuangan dan kontrol korporat. Studi ini menggunakan 40 perusahaan manufaktur yang terdaftar di BEI periode tahun 2010-2014 sebagai sampel. Peneliti ingin menguji pengaruh *Ownership structure* diwakili oleh *Institutional Ownerships* (INST), *Insider Ownerships* (INSDR), *Blockholders Ownerships* (Blok) dan *earnings management* diwakili oleh *Effective Tax Rate* (ETR) terhadap *tax avoidance* yang diwakili oleh *Discretionary Accrual* (DTAC). Secara umum, hasil penelitian menunjukkan bahwa terjadi pengaruh signifikan semua *independent variable* terhadap *dependent variable*. Pertumbuhan perusahaan yang optimal dengan perputaran piutang yang dapat memberikan *cash flow* bagi perusahaan, meningkatkan komposisi struktur modal yang lebih kuat, meningkatkan profitabilitas agar nilai perusahaan semakin meningkat yang akhirnya akan memberikan kesejahteraan meningkat bagi pemegang saham.

**Kata Kunci:** *Institutional Ownerships* (INST), *Insider Ownerships* (INSDR), *Blockholders Ownerships* (Blok), *Effective Tax Rate* (ETR) dan *Discretionary Accrual* (DTAC)

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## ***Abstraction***

*Tax planning is an interesting thing to be reviewed and research on tax planning in Indonesia is still very minimal. The Indonesian government is still relying inclusions one through taxes. The global market crisis of 2008 has stimulated research on the quality of financial information and corporate control. This study uses 40 companies listed on the Stock Exchange as the sample period 2010-2014. Researchers wanted to test the effect of ownership structure is represented by Institutional Ownerships (INST), Insider Ownerships (INSDR), blockholders Ownerships (Block) and earnings management is represented by Effective Tax Rate (ETR) to tax avoidance is represented by Discretionary Accrual (DTAC). In general, the results showed that there was a significant effect of all independent variables on the dependent variable. Optimal growth of the company with turnover of receivables to provide cash flow for the company, improve the composition of a stronger capital structure, improve profitability that the company's value increases that will ultimately increase shareholder welfare.*

**Keywords:** *Institutional Ownerships (INST), Insider Ownerships (INSDR), blockholders Ownerships (Block), Effective Tax Rate (ETR) and Discretionary Accrual (DTAC)*



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