

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *tax avoidance* dan *corporate governance* terhadap manajemen laba. Populasi dalam penelitian ini adalah perusahaan Manufaktur Sektor Industri Dasar dan Kimia yang terdaftar di Bursa Efek Indonesia pada periode 2015-2018.

Sampel penelitian dikumpulkan dengan metode *purposive sampling* dengan total 88 sampel dengan pendekatan deskriptif kuantitatif. Dan metode analisis data yang digunakan adalah analisis statistik dalam bentuk uji regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa secara simultan (uji F) variable *tax avoidance* dan *corporate governance* berpengaruh terhadap manajemen laba. Sedangkan hasil uji parsial (uji t), menunjukkan hasil *tax avoidance* dan kepemilikan institusional berpengaruh positif dan signifikan terhadap manajemen laba. Kepemilikan manajerial, komisaris independen dan komite audit tidak berpengaruh signifikan terhadap manajemen laba.

Kata kunci : *Tax Avoidance*, Kepemilikan Institusional, Kepemilikan Manajerial, Komisaris Independen, Komite Audit



ABSTRACT

This research aims to determine the effect of tax avoidance and corporate governance on earnings management. The population in this study is the Manufacturing Companies of Basic and Chemical Industry Sectors which were listed on the Indonesia Stock Exchange in the period 2015-2018.

The research sample was collected by purposive sampling method with a total of 88 samples with a quantitative descriptive approach. And the data analysis method used is statistical analysis in the form of multiple linear regression tests.

The results of this research shows that simultaneously (F test) variable tax avoidance and corporate governance affect earnings management. While the partial test results (t test), showed the results of tax avoidance and institutional ownership have a positive and significant effect on earnings management. Managerial ownership, independent commissioners and audit committees have no significant effect on earnings management.

Keywords : *Tax Avoidance, Institutional Ownership, Managerial Ownership, Independent Commissioners, Audit Committee*



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