

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Dewan Komisaris Independen, *Leverage* dan *Capital Intensity* terhadap penghindaran pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) Tahun 2018-2020. Teknik pengambilan sampel dilakukan dengan metode *purposive sampling*. Berdasarkan metode *purposive sampling* diperoleh sampel sebanyak 57 sampel perusahaan manufaktur. Metode penelitian yang digunakan dalam penelitian ini adalah metode kuantitatif (*kausal*). Analisis yang digunakan dalam penelitian ini adalah analisis statistik deskriptif, uji normalitas, uji autokorelasi, uji heteroskedastisitas, uji multikolinieritas, uji regresi linier berganda, uji koefisien determinasi, uji t dan uji f dengan menggunakan SPSS Versi 25 dan menggunakan Microsoft Excel 2013. Hasil penelitian ini menunjukkan bahwa Dewan Komisaris Independen, *Leverage* dan *Capital Intensity* terhadap penghindaran pajak secara simultan (Uji- F) berpengaruh signifikan terhadap penghindaran pajak pada perusahaan manufaktur. Secara *parsial* (Uji-t) Dewan Komisaris Independen berpengaruh positif signifikan terhadap penghindaran pajak, *Leverage* berpengaruh positif signifikan terhadap penghindaran pajak dan *Capital Intensity* berpengaruh signifikan terhadap penghindaran pajak pada perusahaan Manufaktur.

**Kata Kunci** : Dewan Komisaris Independen, *Leverage*, *Capital Intensity*, Penghindaran Pajak.



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## **ABSTRACT**

*This study aims to analyze the effect of the Independent Board of Commissioners, Leverage and Capital Intensity on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2018-2020. The sampling technique was carried out by purposive sampling method. Based on the purposive sampling method, a sample of 57 manufacturing companies was obtained. The research method used in this research is quantitative (causal) method. The analysis used in this research is descriptive statistical analysis, normality test, autocorrelation test, heteroscedasticity test, multicollinearity test, multiple linear regression test, coefficient of determination test, t test and test f by using SPSS Version 25 and using Microsoft Excel 2013. The results of this study indicate that the Board of Commissioners' Independent, Leverage and Capital Intensity on tax avoidance simultaneously (F-Test) has a significant effect on tax avoidance in manufacturing companies. Partially (t-test) Independent Board of Commissioners has a significant positive effect on tax avoidance, Leverage has a significant positive effect on tax avoidance and Capital Intensity has a significant effect on tax avoidance in Manufacturing companies*

*Keywords: Independent Board of Commissioners, Leverage, Capital Intensity, Tax Avoidance*



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