

ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji pengaruh tata kelola perusahaan terhadap penghindaran pajak. Tata kelola perusahaan diproksikan dengan komite audit, proporsi dewan komisaris independen, kepemilikan institusional, dan kualitas audit. Penghindaran pajak diukur dengan ukuran *gap effective tax rate*.

Penelitian ini menggunakan desain penelitian kuantitatif dan data sekunder yang berasal dari perusahaan keuangan yang terdaftar di Bursa Efek Indonesia. Dengan menggunakan *purposive sampling* dalam periode pengamatan tahun 2010-2013, didapatkan 92 observasi. Data dianalisis menggunakan model regresi *ordinary least square*.

Hasil regresi menunjukkan bahwa proporsi dewan komisaris independen dan kinerja perusahaan berpengaruh negatif terhadap penghindaran pajak. Komite audit, kualitas audit dan ukuran perusahaan berpengaruh positif terhadap penghindaran pajak. Sedangkan kepemilikan institusi tidak memiliki pengaruh yang signifikan terhadap penghindaran pajak. Hasil penelitian ini menunjukkan bahwa beberapa mekanisme tata kelola perusahaan di Indonesia sudah berjalan efektif sesuai fungsinya bagi pemegang saham

Kata kunci: penghindaran pajak, tata kelola perusahaan, komite audit, proporsi dewan komisaris independen, kepemilikan institusional, kualitas audit.

ABSTRACT

The purpose of this study aim to examine the effect of corporate governance on tax evasion. Corporate governance is proxied by the audit committee, the proportion of independent board, isntitutional ownership and audit quality. Tax evasion is measured by the size of the gap efective tax rate.

This study uses quantitative research design and secondary data from the financial companies listed on the Indonesia Stock Exchange. By using purposive sampling in the observation period 2010-2013, obtained 92 observations. Data were analyzed using ordinary least square regression model.

Regression results show that the proportion of independent board and corporate performance negatively affect tax evasion. Audit committees, audit quality and size of the company positive effect on tax evasion. Meanwhile, institutional ownership has no significant effect on tax evasion. These results indicate that some of the mechanisms of corporate governance in Indonesia has been effective according to its function for shareholders

Keywords: tax avoidance, corporate governance, audit committe, the proportion of independent board, ownership institutional, audit quality.

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