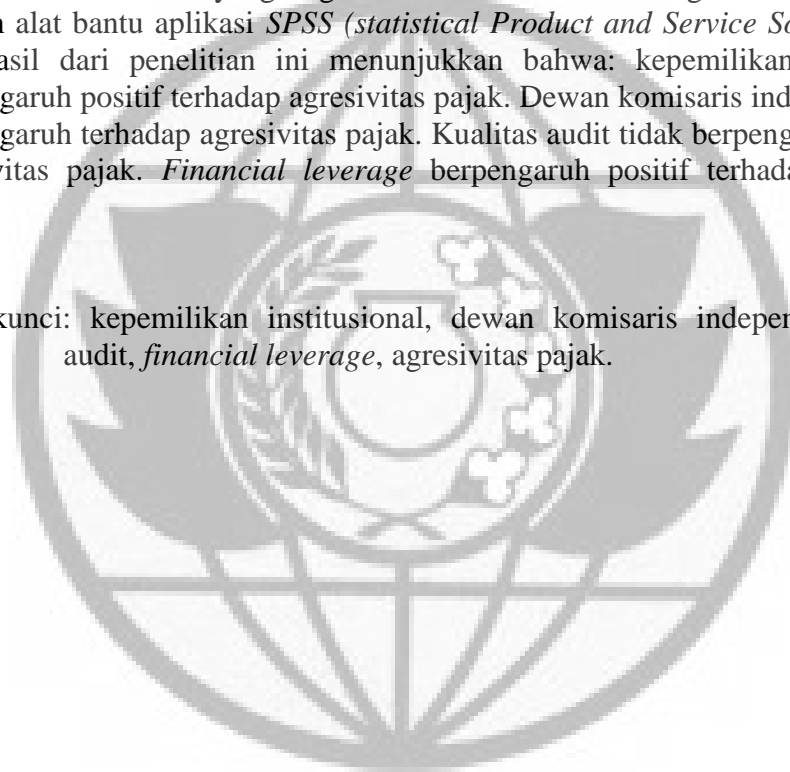


## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh tata kelola perusahaan dan *financial leverage* terhadap penghindaran pajak. *Corporate governance* di ukur dengan kepemilikan institusional, dewan komisaris independen dan kualitas audit, sedangkan *financial leverage* di ukur dengan *Debt Ratio (DR)*. untuk agresivitas pajak di ukur dengan *Cash Effective Tax Rate (CETR)*. Penelitian ini merupakan penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di bursa efek Indonesia untuk periode 2014-2017. Teknik pengambilan sampel menggunakan metode *purposive sampling* dengan kriteria yang telah di tentukan dan diperoleh 120 sampel dari 30 perusahaan manufaktur. Metode analisis data yang digunakan adalah analisis regresi linier berganda dengan alat bantu aplikasi *SPSS (statistical Product and Service Solutions)* versi 21. Hasil dari penelitian ini menunjukkan bahwa: kepemilikan institusional berpengaruh positif terhadap agresivitas pajak. Dewan komisaris independen tidak berpengaruh terhadap agresivitas pajak. Kualitas audit tidak berpengaruh terhadap agresivitas pajak. *Financial leverage* berpengaruh positif terhadap agresivitas pajak.

Kata kunci: kepemilikan institusional, dewan komisaris independen, kualitas audit, *financial leverage*, agresivitas pajak.



## **ABSTRACT**

This research aimed to examine the effect of corporate governance and financial leverage on the tax avoidance. While, the corporate governance was measured by institutional ownership, independent commissioner board, and audit quality. Moreover, financial leverage was measured by Debt Ratio (DR). Besides, for tax aggressiveness, it was measured by Cash Effective Tax Rate (CETR). Furthermore, the research was quantitative. In addition, the population was manufacturing companies which were listed on Indonesia Stock Exchange 2014-2017. The data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 120 samples from 30 manufacturing companies. Moreover, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solutions) 21. The research result concluded institutional ownership and financial leverage had positive effect on tax aggressiveness. In addition, independent commissioner as well as board did not affect tax aggressiveness.

Keywords: kepemilikan institusional, dewan komisaris independen, kualitas audit, financial leverage, agresivitas pajak.

