

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *good corporate governance*, profitabilitas, likuiditas, dan ukuran perusahaan terhadap *tax avoidance*. Kepemilikan institusional dan kepemilikan manajerial dihitung menggunakan perbandingan jumlah kepemilikan saham yang dimiliki oleh institusional dan manajemen dengan jumlah saham yang beredar, komisaris independen dihitung menggunakan jumlah komisaris independen dengan total anggota dewan komisaris, komite audit dihitung dengan jumlah komite audit dalam satu periode, profitabilitas dihitung dengan *return on asset*, likuiditas dihitung dengan *current ratio*, dan ukuran perusahaan dihitung dengan logaritma natural total aset, sedangkan *tax avoidance* dihitung menggunakan *Cash Effective Tax Rate (CETR)*.

Pendekatan penelitian ini adalah pendekatan kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* tersebut didapatkan 12 perusahaan sektor *property and real estate* yang terdaftar di Bursa Efek Indonesia tahun 2014-2018 sehingga diperoleh sebanyak 60 data. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS.

Hasil penelitian menunjukkan bahwa komisaris independen, dan komite audit tidak berpengaruh terhadap *tax avoidance*, sedangkan kepemilikan institusional, kepemilikan manajerial, profitabilitas, likuiditas dan ukuran perusahaan berpengaruh terhadap *tax avoidance*.

Kata Kunci: Mekanisme *good corporate governance*, profitabilitas, likuiditas, ukuran perusahaan, *tax avoidance*.

ABSTRACT

This research aimed to examine the effect of mechanism of Good Corporate Governance, profitability, liquidity, and firm size on tax avoidance. While, institutional and managerial ownership were measured by comparison of stock owned by institutional and existed stock amount; independent commissioner was measured by the amount of independent commissioner and total of commissioner board members; audit committee was measured by the amount of audit committee in one periode; profitability was measured by return on asset; liquidity was measured by current ratio and firm size was measured by logarithm natural total asset. Meanwhile, tax avoidance was measured by Cash Effective Tax Rate (CETR).

The Research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sampel was based on criteria given. In line with, there were 12 property and real estate companies which listed on Indonesia Stock Exchange 2014-2018 with 60 data; as sample. Furthermore, the data analysis technique used multiple linear regression with SPSS.

The research result concluded independent commissioner as well as audit committee did not affect tax avoidance. On the other hand, institutional and managerial performance, profitability, liquidity, and firm size affected tax avoidance.

Keywords: Mechanism of Good Corporate Governance, Profitability, Liquidity, Firm Size, Tax Avoidance