

ABSTRAK

Penelitian ini bertujuan untuk menguji dan mengetahui pengaruh penerapan *Good Corporate Governance*, Profitabilitas, Likuiditas, *Capital intensity*, dan *Inventory intensity* terhadap *Tax avoidance*. Populasi dalam penelitian ini adalah perusahaan manufaktur sektor *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2016-2019. Jenis penelitian ini adalah penelitian kuantitatif dengan teknik pengambilan sampel *purposive sampling*, berdasarkan pada 14 perusahaan *food and beverage*, didapatkan 56 sampel berdasarkan kriteria tertentu. Analisis yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa: (1) Dewan Komisaris Independen (DKI) tidak berpengaruh terhadap *Tax avoidance*, (2) Kepemilikan Institusional (KI) berpengaruh negatif terhadap *Tax avoidance*, (3) Komite Audit (KA) tidak berpengaruh terhadap *Tax avoidance*, (4) Profitabilitas (ROA) tidak berpengaruh terhadap *Tax avoidance*, (5) Likuiditas tidak berpengaruh terhadap *Tax avoidance*, (6) *Capital intensity* tidak berpengaruh terhadap *Tax avoidance*, (7) *Inventory intensity* tidak berpengaruh terhadap *Tax avoidance*.

Kata Kunci: *Good Corporate Governance*, Profitabilitas, Likuiditas, *Capital intensity*, *Inventory intensity*, *Tax Avoidance*.



ABSTRACT

This research aimed to examine and find out the effect of implementation of Good Corporate Governance, profitability, liquidity, capital intensity, and inventory intensity on tax avoidance. The population was 14 Food and Beverages manufacturing companies which were listed on Indonesia Stock Exchange (IDX) during 2016-2019. Moreover, the research was quantitative. Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with that there were 56 companies as a research sample. Additionally, the data analysis technique used multiple linear regression.

The research result concluded that: (1) Independent Commissioner Board did not affect tax avoidance, (2) Institutional Ownership had a negative effect on tax avoidance, (3) Audit Committee did not affect tax avoidance, (4) Profitability (ROA) did not affect tax avoidance, (5) liquidity did not affect tax avoidance, (6) capital intensity did not affect tax avoidance, and (7) inventory intensity did not affect tax avoidance.

Keywords: *Good Corporate Governance, Profitability, Liquidity, Capital intensity, Inventory intensity, Tax Avoidance*

