

ABSTRAK

Kesempatan perusahaan guna memanfaatkan praktik penghindaran pajak diperlukan berbagai macam tindakan diantaranya pembentukan *corporate governance* yang dapat mengawasi kinerja perusahaan dalam hal perpajakannya. Karakteristik *corporate governance* dapat dilakukan dengan berbagai proksi diantaranya kepemilikan manajerial, komisaris independen, komite audit, dan kepemilikan publik.

Penelitian ini bertujuan mengetahui pengaruh kepemilikan manajerial, kepemilikan publik, dewan komisaris independen, komite audit terhadap perilaku penghindaran pajak. Populasi dalam penelitian adalah perusahaan *food and beverages* di Bursa Efek Indonesia periode 2015-2019. Pengambilan menggunakan teknik *purposive sampling* dengan jumlah sampel yang didapat sebanyak 16 perusahaan. Adapun teknik analisa yang digunakan adalah analisa regresi berganda.

Hasil pengujian uji F memperlihatkan kepemilikan manajerial, kepemilikan publik, dewan komisaris independen, dan komite audit layak digunakan sebagai prediktor naik turunnya perilaku penghindaran pajak dengan tingkat keeratan hubungan sebesar 50,3%. Hasil pengujian secara parsial menunjukkan kepemilikan publik berpengaruh positif signifikan terhadap perilaku penghindaran pajak., komite audit berpengaruh negatif signifikan terhadap perilaku penghindaran pajak. Kepemilikan manajerial berpengaruh negatif tidak signifikan terhadap perilaku penghindaran pajak. Variabel dewan komisaris independen berpengaruh positif tidak signifikan terhadap perilaku penghindaran pajak.

Kata Kunci : kepemilikan manajerial, kepemilikan publik, dewan komisaris independen, komite audit, dan *tax avoidance*

ABSTRACT

In order to take advantage of using tax avoidance, companies need to take some actions such as having corporate governance which supervise companies' performance in taxation. While corporate governance was referred to managerial ownership, independent commissioner, audit committee, and public ownership.

This research aimed to find out the effect of managerial ownership, public ownership, independent commissioner board, and audit committee on tax avoidance. While the population was Food and Beverages companies which were listed on Indonesia Stock Exchange 2015-2019. Moreover, the data collection technique used purposive sampling with 16 companies as the sample. Furthermore, the data analysis technique used multiple linear regression.

Based on the F-test, it showed that managerial ownership, public ownership, independent commissioner board, and audit committee were properly used as predictor of tax avoidance fluctuation; with correlation level of 50.3%. Mean while, from partial testing, it concluded that public ownership had a positive and significant effect on tax avoidance. On the other hand, the audit committee had a negative and significant effect on tax avoidance. In contrast, managerial ownership had a negative and insignificant effect on tax avoidance. In addition, for the independent commissioner board, it had a positive but insignificant effect on tax avoidance.

Keywords: *Managerial Ownership, Public Ownership, Independent Commissioner Board, Audit Committee, Tax Avoidance*



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