

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kinerja keuangan dan *good corporate governance* terhadap tingkat efektivitas pembayaran pajak. Kinerja keuangan diukur dengan profitabilitas (ROA), *leverage* (DER), dan likuiditas (LDR). Sedangkan, *good corporate governance* diukur dengan dewan komisaris independen (DKI), komite audit (KA), dan kualitas audit (AUD).

Jenis penelitian ini adalah penelitian kuantitatif. Populasi dalam penelitian ini adalah seluruh perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI). Teknik pengambilan sampel dalam penelitian ini menggunakan *purposive sampling* dan diperoleh 30 sampel yang diambil sesuai kriteria yang telah ditentukan. Data penelitian diambil selama 3 tahun, yaitu tahun 2018-2020, sehingga diperoleh 90 data yang diolah. Teknik analisis data menggunakan regresi linier berganda dengan bantuan program SPSS versi 26.

Hasil penelitian menunjukkan bahwa profitabilitas dan dewan komisaris independen berpengaruh negatif terhadap tingkat efektivitas pembayaran pajak, dan kualitas audit berpengaruh positif terhadap tingkat efektivitas pembayaran pajak. Sedangkan *leverage*, likuiditas dan komite audit tidak berpengaruh terhadap tingkat efektivitas pembayaran pajak.

Kata kunci: kinerja keuangan, *good corporate governance*, tingkat efektivitas pembayaran pajak.

ABSTRACT

This research aimed to examine the effect of financial performance and Good Corporate Governance on tax avoidance. While the financial performance was measured by profitability (ROA), leverage (DER), and liquidity (LDR). Meanwhile, Good Corporate Governance was measured by the Board of Independent Commissionaires, Audit Committees, and Audit Quality.

The research was quantitative. Furthermore, the population was banking companies listed on the Indonesia Stock Exchange (IDX). Moreover, the data collection technique used purposive sampling. In line with that, there were 30 samples taken in accordance with the determined criteria. Additionally, the samples were taken for 3 years (2018-2020). In total, there were 90 observation data. In addition, the data analysis technique used multiple linear regressions with SPSS (Statistical Product and Service Solution) 26 version.

The research result indicated that both profitability and board of independent commissionaires had a negative effect on the tax avoidance of banking companies. On the other hand, audit quality had a positive effect on the tax avoidance of banking companies. In contrast, leverage, liquidity, and audit committees did not affect the tax avoidance of banking companies.

Keywords: *Financial Performance, Good Corporate Governance, Tax Avoidance*



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