

ABSTRAKSI

Nia Mulyawati Sutarvan, 201412011. Pengaruh Profitabilitas dan *Corporate Governance* Terhadap Penghindaran Pajak (Studi Pada Perusahaan Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014-2016). Dibimbing oleh Adrie Putra, SE, MM.

Penelitian ini bertujuan untuk menganalisis pengaruh Profitabilitas dan *Corporate Governance* terhadap Penghindaran Pajak. Penghindaran Pajak merupakan variabel dependen dalam penelitian ini. Penghindaran pajak diproksikan dengan *Cash Effective Tax Rate* (CETR). Variabel independen yang diteliti antara lain Profitabilitas yang diproksikan dengan *return on asset* (ROA) dan *Corporate Governance* yang diproksikan dengan Kepemilikan Institusional, Komisaris Independen, Kualitas Audit, dan Komite Audit. Penelitian ini tergolong penelitian kausalitas.

Populasi dalam penelitian ini adalah seluruh perusahaan barang konsumsi yang terdaftar di BEI tahun 2014 sampai 2016 yang berjumlah 38 Perusahaan. Sedangkan sampel penelitian ini ditentukan dengan metode *purposive sampling* sehingga diperoleh 99 perusahaan sampel. Jenis data yang digunakan adalah data sekunder yang diperoleh dari *www.idx.co.id* dan website perusahaan.

Analisis data dilakukan dengan uji asumsi klasik dan uji hipotesis dengan metode regresi linier berganda. Berdasarkan hasil analisis regresi linier berganda dengan tingkat signifikansi 5% maka hasil penelitian ini menyimpulkan: (1) Profitabilitas dan *Corporate Governance* berpengaruh secara simultan terhadap Penghindaran Pajak yang diproksikan dengan *Cash Effective Tax Rate* (CETR) dengan signifikansi $0,001 < 0,05$. (2) Profitabilitas berpengaruh positif terhadap Penghindaran Pajak (3) Kepemilikan Institusional tidak berpengaruh terhadap Penghindaran Pajak (4) Komisaris Independen tidak berpengaruh terhadap Penghindaran pajak (5) Kualitas Audit berpengaruh negatif terhadap Penghindaran Pajak (6) Komite Audit tidak berpengaruh terhadap Penghindaran pajak.

Kata Kunci : Penghindaran Pajak, Profitabilitas, *Corporate Governance*, Kepemilikan Institusional, Komisaris Independen, Kualitas Audit, Komite Audit.

ABSTRACT

Nia Mulyawati Sutarvan, 201412011. The Effect of Profitability and Corporate Governance on Tax Avoidance (A Study of Consumer good Companies Listed on the Indonesia Stock Exchange in 2014-2016). Supervised by Adrie Putra, SE, MM.

This research aims to analyze the effect of Profitability and Corporate Governance on Tax Avoidance. Tax Avoidance are dependent variable on this research. Tax avoidance was measured by cash effective tax rate (CETR). The independent variable studied include Profitability was measured by return on asset (ROA) and Corporate Governance was measured by Institutional Ownership, Independent Commissioner, Audit Quality, and Audit Committee. This research are classified as causal research.

The population in this study are all consumer good companies listed on the Indonesia Stock Exchange in 2014 until 2016 which amounted to 38 companies. The research sample was determined by purposive sampling method so that company obtained 99 samples. The data used is secondary data obtained from www.idx.co.id and corporate websites.

Data analysis was performed with the classical assumption and hypothesis testing with a multiple linear regression method. Based on the results of multiple linear regression analysis with significance level of 5% then the results of this study concluded: (1) Profitability and Corporate Governance influence simultaneously on Tax Avoidance was measured by cash effective tax rate (CETR) with significance $0,001 < 0,05$ (2) Profitability has a positive effect on tax avoidance (3) Institutional Ownership has no effect on Tax Avoidance (4) Independent Commissioner has no effect on Tax Avoidance (5) Audit Quality has a negative effect on Tax Avoidance (6) Audit Committee has no effect on Tax Avoidance.

Keywords : *Tax Avoidance, Profitability, Corporate Governance, Institutional Ownership, Independent Commissioner, Audit Quality, and Audit Committee.*