

ABSTRAK

Catherine Indri Buniar. Pengaruh Komite Audit, *Leverage*, dan Kepemilikan Institusional Terhadap Penghindaran Pajak (Studi Empiris pada Industri Manufaktur sub sektor Makanan & Minuman yang Terdaftar Pada Bursa Efek Indonesia Periode 2012-2017) (dibimbing oleh Bapak Dr. MF. Arrozi Adhikara, SE, M.Si, Akt)

Penelitian ini bertujuan untuk menganalisis pengaruh komite audit, *leverage*, dan kepemilikan institusional terhadap penghindaran pajak pada industri manufaktur sub sektor makanan & minuman yang terdaftar pada Bursa Efek Indonesia periode 2012-2017. Komite audit diukur dari jumlah anggota komite audit, *leverage* diukur dari *total debt to total asset ratio*, dan kepemilikan institusional diukur dari rasio kepemilikan saham institusional, sedangkan penghindaran pajak diukur dari selisih antara CETR dengan ETR.

Metode yang digunakan adalah purposive sampling. Jumlah sampel yang digunakan dalam penelitian ini adalah 66 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia dari total populasi 88. Jenis data adalah data sekunder yang bersumber dari laporan keuangan dan laporan tahunan. Metode analisis data yang digunakan adalah analisis regresi logistik.

Hasil pengujian hipotesis menunjukkan bahwa secara simultan, komite audit, *leverage*, dan kepemilikan institusional berpengaruh signifikan terhadap penghindaran pajak. Secara parsial, *leverage* berpengaruh signifikan terhadap penghindaran pajak, sedangkan komite audit dan kepemilikan institusional tidak memiliki pengaruh yang signifikan terhadap penghindaran pajak.

Kata kunci: Komite Audit, *Leverage*, Kepemilikan Institusional, Penghindaran Pajak.

ABSTRACT

Catherine Indri Buniar. *The effect of Audit Committee, Leverage, and Institutional Ownership to Tax Avoidance (Empirical Study on Manufacture Industry sub-sector Food & Beverages which are listed in Indonesia Stock Exchange in the Period 2012-2017) (Guided by Mr. Dr. MF. Arrozi Adhikara, SE, M.Si, Akt)*

This study aimed to analyze the effect of audit committee, leverage, and institutional ownership to tax avoidance on manufacture industry sub-sector food & beverages which are listed in Indonesia Stock Exchange in the period 2012-2017. The audit committee is measured from total member of the audit committee, leverage is measured from total debt to total asset ratio, institutional ownership is measured from the ratio of institutional share ownership, while the tax avoidance is measured from the difference between Cash Effective Tax Rate and Effective Tax Rate.

The method used is purposive sampling. The samples used in this study is a 66 mining companies registered in the Indonesia Stock Exchange in the period of 2012-2017 on the total population of 88. This type of data is secondary data obtained from the financial statements and annual reports. Data analysis method used is logistic regression analysis.

Hypothesis testing results showed that simultaneous audit committee, leverage, and institutional ownership significant effect to audit delay. But partially, leverage have a significant to tax avoidance. While the audit committee and institutional ownership does not have a significant effect to tax avoidance.

Keywords: *Audit Committee, Leverage, Institutional Ownership, Tax Avoidance*