

ABSTRAK

Judul : Pengaruh *Good Corporate Governance* dan Kualitas Audit Terhadap *Tax Avoidance* Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi Yang Terdaftar di Bursa Efek Indonesia 2016-2018

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Program Studi : S1 Akuntansi

Penelitian ini bertujuan untuk menganalisa dan mengetahui bagaimana pengaruh *Good Corporate Governance* terhadap *Tax Avoidance* pada perusahaan manufaktur sektor Industri Barang Konsumsi. Proksi *Good Corporate Governance* dengan empat mekanisme yaitu Dewan Komisaris, Kepemilikan Institusional, Komite Audit dan Kualitas Audit.

Jenis data yang digunakan yaitu data kuantitatif berupa *annual report* perusahaan manufaktur yang terdaftar dalam Bursa Efek Indonesia selama periode 2016-2018. Metode penelitian yang digunakan pada pengambilan sampel adalah *Purposive Sampling* dengan jumlah sampel sebanyak 84 sampel, namun setelah dilakukan deteksi *outlier* terdapat sebanyak 74, sehingga data *outlier* harus dikeluarkan. Teknik analisis data penelitian ini menggunakan teknik analisis Regresi Linier Berganda pada program Statistik Komputerisasi.

Hasil penelitian menunjukkan bahwa Dewan Komisaris, Kepemilikan Institusional, Komite Audit tidak berpengaruh signifikan terhadap *Tax Avoidance*, sedangkan Kualitas audit terbukti mempunyai pengaruh signifikan terhadap *Tax Avoidance*

Kata Kunci : Dewan Komisaris, Kepemilikan Institusional, Komite Audit, Kualitas Audit, *Tax Avoidance*

ABSTRACT

Address : Influence of Good Corporate Governance and quality of Audit against Tax Avoidance in manufacturing Company of industrial sector of consumer goods listed in Indonesia Stock Exchange 2016-2018

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This research aims to analyse and analyze how Good Corporate Governance influences Tax Avoidance on manufacturing companies in the consumer goods industry sector. Good Corporate Governance Proxy with four mechanisms, namely the Board of Commissioners, institutional ownership, Audit Committee and Audit Quality.

The types of data used are quantitative data in the form of annual report manufacturing companies listed on the Indonesia Stock Exchange during the period 2016-2018. The research method used in sampling is Purposive Sampling with a sample number of 84 samples, but after the outlier detection is 74, so the outlier data should be removed. This research data analysis technique uses multiple linear regression analysis techniques in the computerized statistical program.

The results showed that the Board of Commissioners, institutional ownership, Audit Committee had no significant effect on Tax Avoidance, while the audit quality proved to have a significant influence on Tax Avoidance

Keywords: Board of Commissioners, institutional ownership, Audit Committee, Audit Quality, Tax Avoidance