

ABSTRAK

Judul : Pengaruh Indeks Pengungkapan *Corporate Governance*,
Current Ratio, *Debt to Equity Ratio*, dan Ukuran
Perusahaan Terhadap *Tax Avoidance*
Nama : Viviana
Program Studi : Akuntansi

Penelitian ini bertujuan untuk mengetahui pengaruh Indeks Pengungkapan *Corporate Governance*, *Current Ratio*, *Debt to Equity Ratio* dan Ukuran perusahaan terhadap *Tax Avoidance* pada perusahaan pertambangan batu bara yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2014-2018, baik secara parsial maupun simultan. Dalam penelitian ini variabel independen yang digunakan adalah Indeks Pengungkapan *Corporate Governance*, *Current Ratio*, *Debt to Equity Ratio* dan Ukuran perusahaan dengan Ln (Total Aset) dan variabel dependen *Tax Avoidance*. Populasi dalam penelitian ini adalah perusahaan pertambangan batu bara yang terdaftar di Bursa Efek Indonesia (BEI) periode 2014-2018 sampel penelitian sebanyak 15 perusahaan pertambangan batu bara dengan dengan waktu penelitian selama 5 tahun sehingga menghasilkan 75 sampel yang diperoleh dengan teknik *purposive sampling*. Hasil penelitian menunjukkan bahwa variabel Indeks Pengungkapan *Corporate Governance*, *Current Ratio*, *Debt to Equity Ratio* dan Ukuran perusahaan berpengaruh secara simultan. Secara parsial variabel Indeks Pengungkapan *Corporate Governance* berpengaruh terhadap *Tax Avoidance*, secara parsial *Current Ratio* berpengaruh terhadap *Tax Avoidance*, secara parsial *Debt to Equity Ratio* berpengaruh terhadap *Tax Avoidance*, dan secara parsial Ukuran Perusahaan tidak berpengaruh terhadap *Tax Avoidance*.

**Kata kunci : Indeks Pengungkapan *Corporate Governance*, *Current Ratio*,
Debt to Equity Ratio, Ukuran Perusahaan dan *Tax Avoidance***

ABSTRACT

Title : The Effect of Corporate Governance Disclosure Index, Current Ratio, Debt to Equity Ratio, and Company Size on Tax Avoidance

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Program : Accounting

This study aims to determine the effect of Corporate Governance Disclosure Index, Current Ratio, Debt to Equity Ratio, and Company Size against Tax Avoidance on stone mining companies listed on the Indonesia Stock Exchange (IDX) during the 2014-2018 period, both partially and simultaneously. In this study, the independent variables used are of Corporate Governance Disclosure Index, Current Ratio, Debt to Equity Ratio, and Company Size with Ln (Total Revenue) and the dependent variable Tax Avoidance. The population in this study are coal mining companies listed on the Indonesia Stock Exchange (IDX) for the 2014-2018 period. The research samples were 15 coal mining companies with a research period of 5 years to produce 75 samples obtained by purposive sampling technique. The results showed that the variables of Corporate Governance Disclosure Index, Current Ratio, Debt to Equity Ratio, and firm Size influence each other simultaneously. Partially, the Corporate Governance Disclosure Index variable influences Tax Avoidance, partially Current Ratio influences Tax Avoidance, partially Debt to Equity Ratio influences Tax Avoidance, and partially Company Size does not affect Tax Avoidance.

Keywords : Corporate Governance Disclosure Index, Current Ratio, Debt to Equity Ratio, and Company Size and Tax Avoidance