

ABSTRAKSI

Intan Dwi Jaya. Pengaruh Komite Audit, Komisaris Independen, dan Komite Remunerasi terhadap tindakan *Tax Avoidance* pada perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2011 – 2015 . Dibimbing oleh Dr. MF. Arrozi, SE, M.Si., Ak, CA .

Penelitian ini bertujuan untuk menganalisis pengaruh Komite Audit, Komisaris Independen, dan Komite Remunerasi terhadap praktik Penghindaran Pajak. Penghindaran pajak merupakan variable dependen dalam penelitian ini . Penghindaran Pajak yang di proksikan dengan *Cash Effective tax rate (CETR)* . Variabel Independen yang diteliti antara lain Komite Audit yang di proksikan dengan jumlah Komite Audit berlatar belakang pendidikan akuntansi/keuangan di bagi dengan total Komite Audit, Komisaris Independen yang di proksikan dengan jumlah komisaris independen di bagi dengan total dewan komisaris, dan Komite Remunerasi yang di proksikan dengan jumlah anggota Komite Remunerasi . Penelitian ini tergolong penelitian kausalitas.

Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di BEI tahun 2011 – 2015 . Sedangkan sample penelitian ini ditentukan dengan metode *purposive sampling* sehingga diperoleh 34 perusahaan sample. Jenis data yang digunakan adalah data sekunder yang diperoleh dari www.idx.co.id .

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) Komite Audit, Komisaris Independen, dan Komite Remunerasi berpengaruh secara simultan terhadap Penghindaran Pajak yang di proksikan dengan *Cash Effective Tax Rate (CETR)* dengan signifikansi $0,002 < 0,05$. (2) Komite Audit berpengaruh secara negative terhadap penghindaran pajak yang di proksikan dengan *Cash Effective Tax Rate (CETR)* dengan signifikansi $0,000 < 0,05$. (3) Komisaris Independen berpengaruh secara negative terhadap penghindaran pajak yang di proksikan dengan *Cash Effective Tax Rate (CETR)* dengan signifikansi $0,000 < 0,05$. (4) Komite Remunerasi berpengaruh secara negative terhadap penghindaran pajak yang di proksikan dengan *Cash Effective Tax Rate (CETR)* dengan signifikansi $0,000 < 0,05$.

Kata Kunci : Komite Audit, Komisaris Independen, Komite Remunerasi, Penghindaran Pajak.

ABSTRACT

Intan Dwi Jaya. The effect of audit committee, independent commissioner, and remuneration committee on Tax Avoidance in Manufacture Company 2011-2015 Listed on the Indonesia Stock Exchange .

This research aims to analyze the effect of Audit Committee , independent commissioner, and remuneration committee 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 Audit Committee that measured by number audit committee who have the accounting or financial background divided to all of audit committee . The Independent Commisioner was measured by number of independent commissioner divided to all board of commissioner, and Remuneration Commitee was measured by number of Remuneration Commisioner in the company . This research is classified as causal research.

The population in thi study are all manufacture company listed on indpnesia stock exchange in 2011 – 2015. The research sample was determined by purposive sampling method so that company obtained 34 samples. The data used is secondary data obtained from www.idx.co.id.

Data analysis was performed with the classical assumption and hypothesis testing with a multiple linear regression analysis with significance level of 5%, then the result of this study concluded : (1) Audit Committee, Independent of Commisioner, and Remuneration Committee influence simultaneously on Tax Avoidance that measured by Cash Effective Tax Rate (CETR) with significance $0,002 < 0,05$. (2) Audit Committee have a negative effect on Tax Avoidance that measured by Cash Effective Tax Rate with significance $0,000 < 0,005$. (3) Independent of Commisioner also have a negative effect on Tax Avoidance that measured by Cash Effective Tax Rate with significance $0,000 < 0,005$. (4) Remuneration Committee have a negative effect on Tax Avoidance that measured by Cash Effective Tax Rate with significance $0,000 < 0,005$.

Keywords: Auudit Committee, Independent of Commisioner, Remuneration Committee, Tax Avoidance, CETR.