

ABSTRACT

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THE INFLUENCE OF INSTITUTIONAL OWNERSHIP, INDEPENDENT COMMISSIONERS, AUDIT COMMITTEE, PROFITABILITY, AND LEVERAGE ON TAX AVOIDANCE IN THE LQ45 INDEX LISTED ON INDONESIA STOCK EXCHANGE

(xvi + 93 pages; 4 figures; 14 tables; 4 appendices)

Many companies in Indonesia, whether high-performing or not, continue to engage in tax avoidance. Several studies had been done in the past to discover factors that might influence the occurrence of tax avoidance practice, however, none of the past studies shown consistent results. Therefore, this research is performed with the purpose to study whether there is influence of institutional ownership, independent commissioners, audit committee, profitability, and leverage on tax avoidance in the LQ45 index. This research is a quantitative descriptive study that employs purposive sampling method, where 21 companies that were listed in the LQ45 index during 2015-2019 are chosen as the sample of this research. This study utilizes multiple linear regression model to analyse the collected data. The result of this research shows that institutional ownership, audit committee, profitability, and leverage do not have influence on tax avoidance in the LQ45 index. Whereas, independent commissioners has negative significant influence on tax avoidance in the LQ45 index. However, simultaneously, institutional ownership, independent commissioners, audit committee, profitability, and leverage have significant influence on tax avoidance in the LQ45 index. Also, this research discovers that institutional ownership, independent commissioners, audit committee, profitability and leverage, collectively have a 14.9% effect on tax avoidance. While the remaining 85.1% is influenced by factors not covered in this study, such as tax system, tax knowledge, compliance cost, moral obligations, and tax fairness.

Keyword: Institutional Ownership, Independent Commissioners, Audit Committee, Profitability, Leverage, Tax Avoidance

References: 51 (2017-2021)

ABSTRAK

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***PENGARUH KEPEMILIKAN INSTITUSIONAL, KOMISARIS
INDEPENDEN, KOMITE AUDIT, PROFITABILITAS, DAN LEVERAGE
TERHADAP PENGHINDARAN PAJAK PADA INDEKS LQ45 YANG
TERDAFTAR DI BURSA EFEK INDONESIA***

(xvi + 93 halaman; 4 figur; 14 tabel; 4 lampiran)

Banyak perusahaan di Indonesia, baik yang berkinerja tinggi maupun tidak, kerap melakukan penghindaran pajak. Beberapa penelitian telah dilakukan di masa lalu untuk menemukan faktor-faktor yang mungkin mempengaruhi terjadinya praktik penghindaran pajak, namun tidak ada penelitian sebelumnya yang menunjukkan hasil yang konsisten. Oleh karena itu, penelitian ini dilakukan dengan tujuan untuk mempelajari apakah terdapat pengaruh kepemilikan institusional, komisaris independen, komite audit, profitabilitas, dan leverage terhadap penghindaran pajak pada indeks LQ45. Penelitian ini merupakan penelitian deskriptif kuantitatif dengan metode *purposive sampling*, dimana 21 perusahaan yang terdaftar dalam indeks LQ45 selama tahun 2015-2019 dipilih sebagai sampel penelitian ini. Penelitian ini menggunakan model regresi linier berganda untuk menganalisis data yang terkumpul. Hasil penelitian menunjukkan bahwa kepemilikan institusional, komite audit, profitabilitas, dan leverage tidak berpengaruh terhadap penghindaran pajak pada indeks LQ45. Sedangkan komisaris independen berpengaruh negatif signifikan terhadap penghindaran pajak pada indeks LQ45. Namun secara simultan kepemilikan institusional, komisaris independen, komite audit, profitabilitas, dan leverage berpengaruh signifikan terhadap penghindaran pajak pada indeks LQ45. Selain itu, penelitian ini menemukan bahwa kepemilikan institusional, komisaris independen, komite audit, profitabilitas dan leverage, secara kolektif memiliki pengaruh 14,9% terhadap penghindaran pajak. Sedangkan sisanya 85,1% dipengaruhi oleh faktor-faktor yang tidak tercakup dalam penelitian ini, seperti sistem perpajakan, pengetahuan perpajakan, biaya kepatuhan, kewajiban moral, dan keadilan pajak.

Kata Kunci: Kepemilikan Institusional, Komisaris Independen, Komite Audit, Profitabilitas, Leverage, Penghindaran Pajak

Referensi: 51 (2017-2021)