

## ABSTRAK

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### **PENGARUH *INSTITUTIONAL OWNERSHIP* DAN PROPORSI DEWAN KOMISARIS INDEPENDEN TERHADAP PENGHINDARAN PAJAK DENGAN *SIZE* SEBAGAI MODERASI UNTUK PEIODE 2019-2021**

(iii+70 halaman: 6 gambar; 11 tabel; 12 lampiran)

Penelitian ini membahas tentang pengaruh *Institutional Ownership*, Proporsi Dewan Komisaris Independen, *Profitability*, dan Leverage terhadap Penghindaran Pajak dengan menggunakan *Size* sebagai variabel moderasi. Variabel independen dalam penelitian ini adalah *Institutional Ownership* dan Proporsi Dewan Komisaris Independen, variabel moderasinya adalah *Size* atau ukuran perusahaan, dan variabel kontrolnya adalah *Gross Profit Margin*, *Return on Sale*, dan *Debt-to-Equity Ratio*. This study uses secondary data from manufacturing companies listed on the Indonesia Stock Exchange for the period 2019 – 2021. Hasil penelitian ini membuktikan bahwa *Institutional Ownership* memiliki pengaruh negatif dan signifikan terhadap Penghindaran Pajak (1), Proporsi Dewan Komisaris memiliki pengaruh positif yang signifikan terhadap Penghindaran Pajak (2), *Size* memperkuat hubungan antara *Institutional Ownership* terhadap Penghindaran Pajak (3), *Size* memperlemah hubungan antara Proporsi Dewan Komisaris Independen terhadap Penghindaran Pajak(4).

**Kata Kunci:** *Institutional Ownership*, Proporsi Dewan Komisaris Independen, *Profitability*, *Leverage*, *Size*, Penghindaran Pajak

## ABSTRACT

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### ***INFLUENCE OF INSTITUTIONAL OWNERSHIP AND PROPORTION OF INDEPENDENT BOARD OF COMMISSIONERS ON TAX AVOIDANCE WITH SIZE AS A MODERATION FOR THE 2019-2021 PERIOD***

*(iii+70 pages; 6 pictures; 11 tabels; 12 attachments)*

*This study discusses the effect of Institutional Ownership, Proportion of Independent Commissioners, Profitability, and Leverage on Tax Avoidance by using Size as a moderating variable. The independent variables in this study are Institutional Ownership and the Proportion of Independent Commissioners, the moderating variable is Size or company size, and the control variables are Gross Profit Margin, Return on Sale, and Debt-to-Equity Ratio. This study uses secondary data from manufacturing companies listed on the IDX for the period 2019 – 2021. The results of this study prove that Institutional Ownership has a negative and significant effect on Tax Avoidance (1), the proportion of the Board of Commissioners has a significant positive effect on Tax Avoidance (2 ), Size strengthens the relationship between Institutional Ownership and Tax Avoidance (3), Size weakens the relationship between the Proportion of Independent Commissioners on Tax Avoidance (4).*

**Keywords:** *Institutional Ownership, Proportion of Independent Commissioners, Profitability, Leverage, Size, Tax Avoidance*