

## ABSTRAK

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### **PENGARUH MEKANISME *CORPORATE GOVERNANCE* DAN KUALITAS AUDIT TERHADAP AGRESIVITAS PAJAK: STUDI PADA PERIODE *COVID* DAN *NON-COVID***

(xvi + 80 halaman: 2 gambar; 23 tabel; 7 lampiran)

Penelitian ini dilaksanakan dengan tujuan untuk menganalisis, mengamati, mengkaji, serta untuk membuktikan secara empiris mengenai pengaruh dari mekanisme *corporate governance* (komisaris independen dan kepemilikan institusional) serta kualitas audit (KAP *Big Four*) terhadap agresivitas pajak pada perusahaan manufaktur terdaftar di BEI periode 2018-2021. Sesuai dengan penetapan kriteria, didapatkan 53 perusahaan yang sesuai. Data yang digunakan dalam penelitian ini sebanyak 212 data. Metode analisis yang diterapkan yakni analisis regresi linier berganda, dan diolah melalui aplikasi STATA versi 15.0. Hasil pengujian ini tidak menemukan bukti bahwa mekanisme *corporate governance* yang diukur dengan komisaris independen, kepemilikan institusional serta kualitas audit memiliki hubungan dengan agresivitas pajak. Studi ini juga tidak menemukan bahwa *Covid* memiliki peran moderasi yang memengaruhi hubungan antara komisaris independen, kepemilikan institusional dan kualitas audit dengan agresivitas pajak.

**Referensi:** 33 (1976 – 2022)

**Kata kunci:** agresivitas pajak, *corporate governance*, kualitas audit, *covid*

## ABSTRACT

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### **THE EFFECT OF CORPORATE GOVERNANCE MECHANISM AND AUDIT QUALITY ON TAX AGGRESSIVENESS: STUDY ON COVID AND NON-COVID PERIOD**

(xvi + 80 pages; 2 image; 23 table; 7 attachments)

*The purposes of this study is to analyze, observing, testing and examining to find the empirical evidences to the effect of the Corporate Governance Mechanism (Independent Board of Commisiones and Institutional Ownership) and Audit Quality (Big Four Auditors) towards Tax Agressiveness on manufacturing company listed in Indonesia Stick Exchange for the period 2018-2021. In accordance with the determination of these criteria, 53 companies were found to be suitable. Total data used in the implementation of this study are 212 data. The analytical method applied in this study is multiple linear regression analysis, and processed through the STATA application version 15.0. The result of this test state that the corporate governance mechanism as measured by independent commissioners, institusal ownership and audit quality has no impact with tax aggressiveness. This study also does not find that Covid has a moderating role that affects the impact between independent commissioners, institusal ownership and audit quality with tax aggressiveness.*

**Reference:** 33 (1976 – 2022)

**Keywords:** tax agressiveness, corporate governance, audit quality, covid