

ABSTRAK

Anesty Paramitha Dewi (01017200066)

PENGARUH MEKANISME *GOOD CORPORATE GOVERNANCE* DAN KOMPENSASI KERUGIAN FISKAL TERHADAP *TAX AVOIDANCE* (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE TAHUN 2018–2021)

(xiv + 78 halaman; 1 gambar; 14 tabel; 7 lampiran)

Tujuan dilakukannya penelitian ini, yaitu untuk mengetahui pengaruh Mekanisme *Good Corporate Governance* yang diproksikan dengan (Komisaris Independen, Komite Audit, dan Kepemilikan Institusional) serta Kompensasi Kerugian Fiskal terhadap *Tax Avoidance*. Sampel yang digunakan dalam penelitian ini ialah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama periode 2018–2021. Pemilihan sampel dilakukan berdasarkan metode *purposive sampling* dan menggunakan teknik pengumpulan data sekunder yang diperoleh dari *S&P Capital IQ* dan *website* Bursa Efek Indonesia sehingga diperoleh total sebanyak 212 observasi penelitian. Hasil penelitian ini, yaitu (1) Komisaris Independen tidak berpengaruh terhadap *Tax Avoidance* (2) Komite Audit berpengaruh terhadap *Tax Avoidance* (3) Kepemilikan Institusional tidak berpengaruh terhadap *Tax Avoidance* dan (4) Kompensasi Kerugian Fiskal berpengaruh terhadap *Tax Avoidance*. Implikasi dari penelitian ini diharapkan dapat berkontribusi terhadap pengembangan ilmu pengetahuan dan menjadi referensi untuk penelitian selanjutnya, menjadi tambahan wawasan bagi investor dalam membuat keputusan berinvestasi, serta menjadi bahan pertimbangan dan masukan bagi otoritas pajak di Indonesia dalam meningkatkan pengawasan dan penegasan regulasi terkait penghindaran pajak.

Referensi: 33 (1976 – 2022)

Kata kunci: *tax avoidance*, *good corporate governance*, kompensasi kerugian fiskal

ABSTRACT

Anesty Paramitha Dewi (01017200066)

THE EFFECT OF GOOD CORPORATE GOVERNANCE MECHANISM AND FISCAL LOSS COMPENSATION ON TAX AVOIDANCE (EMPIRICAL STUDY OF MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2018–2021 PERIOD)

(xiv + 78 pages: 1 image; 14 tables; 7 attachments)

The purpose of this research is to determine the effect of Good Corporate Governance Mechanism (Independent Commisiones, Audit Committee, and Institutional Ownership) and Fiscal Loss Compensation on Tax Avoidance. The sample used in this research are manufacturing companies listed on the Indonesia Stock Exchange during the 2018–2021 period. The sample selection was carried out based on the purposive sampling method and using secondary data collection techniques obtained from S&P Capital IQ and the Indonesian Stock Exchange website so that a total of 212 research observations were obtained. The results of this study are (1) Independent Commisiones has no effect on Tax Avoidance (2) Audit Committee has an effect on Tax Avoidance (3) Institutional Ownership has no effect on Tax Avoidance and (4) Fiscal Loss Compensation has an effect on Tax Avoidance. The implications of this research are expected to contribute to the development of knowledge and become a reference for further research, provide additional insight for investors in making investment decisions, and become material for consideration and input for tax authorities in Indonesia in improving oversight and enforcement of regulations related to tax avoidance.

Reference: 33 (1976 – 2022)

Keywords: tax avoidance, good corporate governance, fiscal loss compensation