

ABSTRAK

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PENGARUH *ENVIRONMENTAL UNCERTAINTY* TERHADAP *TAX AVOIDANCE* DENGAN *CORPORATE GOVERNANCE* SEBAGAI VARIABEL MODERASI PADA PERUSAHAAN MANUFAKTUR PERIODE 2017-2019

(xii + 65 halaman; 2 gambar; 13 tabel; 2 lampiran)

Penelitian ini bertujuan untuk menguji pengaruh *environmental uncertainty* terhadap *tax avoidance* dan efek moderasi *corporate governance*. Pengumpulan data menggunakan data sekunder yang berasal dari laporan keuangan dan laporan tahunan perusahaan yang terdaftar di Bursa Efek Indonesia periode 2017-2019 dan menggunakan database *S&P Capital IQ*. Populasi penelitian terdiri dari 80 perusahaan dengan periode observasi 3 tahun. Sehingga, jumlah observasi penelitian yaitu 240 observasi yang diperoleh dengan metode *purposive sampling*. Hasil penelitian menunjukkan bahwa *environmental uncertainty* berpengaruh negatif terhadap *tax avoidance*. Indikator *corporate governance* yaitu dewan komisaris independen dapat memperkuat hubungan antara *environmental uncertainty* terhadap *tax avoidance*. Sedangkan kualitas audit terbukti dapat memperlemah hubungan antara *environmental uncertainty* terhadap *tax avoidance*.

Referensi: 54 (1976-2021)

Kata Kunci: *tax avoidance, environmental uncertainty, corporate governance*

ABSTRACT

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THE EFFECT OF ENVIRONMENTAL UNCERTAINTY ON TAX AVOIDANCE WITH CORPORATE GOVERNANCE AS MODERATING VARIABLE IN MANUFACTURING COMPANIES FOR THE PERIOD 2017-2019

(xii + 65 pages; 2 images; 13 tables; 2 appendices)

The study aims to examine the effect of environmental uncertainty on tax avoidance and the moderating effects of corporate governance. Data collection uses secondary data derived from the financial statements and annual reports of companies listed on the Indonesia Stock Exchange for the period 2017-2019 and using the S&P Capital IQ database. The population of this study consists of 80 companies with an observation period of 3 years. Thus, the total of research observations are 240 observations obtained by purposive sampling method. The results showed that environmental uncertainty negatively affects tax avoidance. The indicators of corporate governance which is independent board of commissioners can strengthen the relationship between environmental uncertainty and tax avoidance. While the audit quality is proven to weaken the relationship between environmental uncertainty and tax avoidance.

References: 54 (1976-2021)

Keywords: *tax avoidance, environmental uncertainty, corporate governance*