

ABSTRAK

Angelia Carolina Tanu (01018190003)

PENGARUH DEWAN KOMISARIS INDEPENDEN, KOMITE AUDIT, KUALITAS AUDIT DAN SALES GROWTH TERHADAP TAX AVOIDANCE PADA PERUSAHAAN SEKTOR CONSUMER NON CYCLICAL YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2018-2021

(x + 58 halaman: 2 gambar; 13 tabel; 3 lampiran)

Penelitian ini bertujuan untuk (1) Menguji dan menganalisa pengaruh Dewan Komisaris Independen terhadap *Tax Avoidance* (2) Menguji dan menganalisa pengaruh Komite Audit terhadap *Tax Avoidance* (3) Menguji dan menganalisa pengaruh Kualitas Audit terhadap *Tax Avoidance* (4) Menguji dan menganalisa pengaruh *Sales Growth* terhadap *Tax Avoidance*. Objek Penelitian yang dipilih yaitu perusahaan yang terdaftar di Bursa Efek Indonesia pada periode 2018–2021. Sampel menggunakan *purposive sampling* untuk perusahaan sektor *Consumer Non Cyclical* yang terdaftar di Bursa Efek Indonesia selama periode penelitian terdapat sebanyak 240 perusahaan. Metode analisis yang digunakan adalah analisis regresi linear. Hasil penelitian ini menunjukkan bahwa (1) Dewan Komisaris Independen tidak berpengaruh terhadap *Tax Avoidance* (2) Komite Audit berpengaruh positif terhadap *Tax Avoidance* (3) Kualitas Audit berpengaruh negatif terhadap *Tax Avoidance* (4) *Sales Growth* berpengaruh positif terhadap *Tax Avoidance*

Kata kunci: Dewan Komisaris Independen, Komite Audit, Kualitas Audit, *Sales Growth*, dan *Tax Avoidance*.

Referensi : 32 (1981 – 2022)

ABSTRACT

Angelia Carolina Tanu (01018190003)

THE EFFECT OF INDEPENDENT COMMISSIONER, AUDIT COMMITTEE, AUDIT QUALITY AND SALES GROWTH ON TAX AVOIDANCE IN CONSUMER NON CYCLICAL SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD 2018-2021

(x + 58 pages: 2 pictures; 13 tables; 3 appendics)

This study aims to (1) verify and analyze the effect of Independent Commissioner on Tax Avoidance; (2) verify and analyze the effect of Audit Committee on Tax Avoidance; (3) verify and analyze the effect of Audit Quality on Tax Avoidance; (4) verify and analyze the effect of Sales Growth on Tax Avoidance against corporate income tax are payable to companies engaged in consumer non cyclical sector. The object of this research is the companies listed on the Indonesia Stock Exchange for the period 2018–2021. The sample was selected using purposive sampling of consumer non cyclical sector companies listed on the Indonesia Stock Exchange during the study period as many as 240 companies. The analytical method used is linear regression analysis. The result of this study indicate that (1) Independent Commissioner no significant effect on Tax Avoidance; (2) Audit Committee has a positive and significant effect on Tax Avoidance; (3) Audit Quality has a negative and significant effect on Tax Avoidance; (4) Sales Growth has a positive and significant effect on Tax Avoidance.

Keywords : Independent Commissioner, Audit Committee, Audit Quality, Sales Growth, Tax Avoidance

References: 32 (1981-2022)