



**DEPARTEMEN ACCOUNTING**

**ECONOMICS FACULTY**

**UNIVERSITAS ANDALAS UNIVERSITY**

**THESIS**

**THE EFFECT OF GOOD CORPORATE GOVERNANCE STRUCTURE ON TAX  
AVOIDANCE EMPIRICAL STUDY OF THE INDONESIAN MANUFACTURING  
COMPANIES LISTED IN IDX**

**BY :**

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<p style="text-align: center;"><b>The Effect of Good Corporate Governance Structure on Tax Avoidance : Empirical Study of The Indonesian Manufacturing Companies</b></p> <p style="text-align: center;">Thesis by: Retno Ladyta Pratiwi          Thesis Advisor: Rahmat Febrianto, S.E., M.Si, Dr, Ak, CA</p> <p style="text-align: center;"><b>ABSTRACT</b></p> <p><i>This study aims to analyze the effect of corporate governance on tax avoidance with cash effective tax rate , institutional ownership, audit committee, company size, proportion of BOC on the selection of manufactured companies listed on the Indonesia Stock Exchange. This study uses multiple regression analysis to measure intensity relationship between variable Y and X. The study used 130 observations during the 2013-2018 period.</i></p> <p><i>The results showed Institutional Ownership and Audit Committee have negative effect on tax avoidance while the company size and proportion of board of commissioner does not effect the tax avoidance.</i></p> <p><b>Keywords:</b> <i>Corporate governance, tax avoidance, cash effective tax rate , institutional ownership, audit committee, company size, proportion of BOC</i></p>			

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *corporate governance* terhadap penghindaran pajak dengan *cash effective tax rate*, kepemilikan institusional, komite audit, ukuran perusahaan, proporsi dewan komisaris terhadap pemilihan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan analisis regresi berganda untuk mengukur intensitas hubungan antara variabel Y dan X. Penelitian ini menggunakan 130 observasi selama periode 2013-2018.

Hasil penelitian menunjukkan Kepemilikan Institusional dan Komite Audit berpengaruh negatif terhadap penghindaran pajak, ukuran perusahaan dan proporsi dewan komisaris tidak berpengaruh terhadap penghindaran pajak.

**Kata Kunci:** *Corporate governance*, penghindaran pajak, *cash effective tax rate*, kepemilikan institusional, komite audit, ukuran perusahaan, proporsi Dewan Komisaris

