

RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh variabel *Good Corporate Governance* yang terdiri dari kepemilikan institusional, dewan komisaris independen, komite audit, dan kualitas audit baik secara parsial maupun secara simultan terhadap penghindaran pajak (*tax avoidance*) pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2018-2022. Metode penelitian yang digunakan adalah penelitian kuantitatif dan dilakukan dengan menggunakan data sekunder. Teknik pengambilan sampel pada penelitian ini menggunakan *purposive sampling*. Dari populasi sebanyak 47 perusahaan perbankan, kemudian terpilih sebanyak 27 sampel perusahaan yang memenuhi kriteria, sehingga data penelitian sebanyak 27 x 5, yaitu 135 data penelitian. Kemudian jumlah keseluruhan data yang diolah setelah *outlier* sebanyak 104 data pengamatan. Teknik analisis yang digunakan adalah analisis regresi linier berganda, dengan menggunakan bantuan alat analisis *Statistical Package for Social Science* (SPSS).

Hasil dari penelitian ini menunjukkan bahwa variabel *Good Corporate Governance* yang terdiri dari Proporsi Komisaris Independen, Komite Audit, dan Kualitas Audit tidak berpengaruh terhadap *tax avoidance*. Sedangkan kepemilikan institusional berpengaruh negatif dan signifikan terhadap *tax avoidance*. Kemudian variabel *Good Corporate Governance* yang terdiri dari kepemilikan institusional, proporsi komisaris independen, komite audit, dan kualitas audit secara simultan berpengaruh terhadap *tax avoidance*.

Kata Kunci: *Tax avoidance*, *Good Corporate Governance*, Kepemilikan Institusional, Komisaris Independen, Komite Audit, Kualitas Audit

SUMMARY

This study aims to examine the influence of Good Corporate Governance variables, including institutional ownership, independent board of commissioners, audit committee, and audit quality, both partially and simultaneously, on tax avoidance in banking companies listed on the Indonesia Stock Exchange during the period of 2018-2022. The research method employed in this study is quantitative research, utilizing secondary data. The sampling technique used in this study is purposive sampling. From a population of 47 banking companies, a sample of 27 companies that met the criteria was selected, resulting in a total of 27 x 5 which amounted to 135 research data. After handling outliers, a total of 104 observation data points were processed. The analysis technique used is multiple linear regression analysis, performed using the Statistical Package for Social Science (SPSS) software.

The results of this study indicate that the Good Corporate Governance variables, including the Proportion of Independent Commissioners, Audit Committee, and Audit Quality, do not have a significant influence on tax avoidance. However, institutional ownership has a negative and significant effect on tax avoidance. Furthermore, when considering the simultaneous effect of the Good Corporate Governance variables, including institutional ownership, proportion of independent commissioners, audit committee, and audit quality simultaneously has an effect on tax avoidance.

Keywords: Tax avoidance, Good Corporate Governance, Institutional Ownership, Independent Commissioner, Audit Committee, Audit Quality