

## RINGKASAN

Penelitian ini merupakan penelitian kuantitatif pada perusahaan sektor material dasar yang terdaftar di Bursa Efek Indonesia periode 2018-2021. Penelitian ini mengambil judul: “Pengaruh Profitabilitas, *Good Corporate Governance*, Kepemilikan Manajerial, Kualitas Audit, dan Pandemi Covid-19 terhadap Penghindaran Pajak Pada Perusahaan Sektor Material Dasar Periode 2018-2021”. Tujuan penelitian ini untuk menguji pengaruh profitabilitas, *good corporate governance* (komisaris independen dan komite audit), kepemilikan manajerial, kualitas audit, dan pandemi Covid-19 terhadap penghindaran pajak.

Populasi dalam penelitian ini berjumlah 73 perusahaan, sedangkan jumlah sampel yang diambil sebanyak 39 perusahaan dengan menggunakan metode *purposive sampling*. Namun terdapat *outlier* sehingga data yang digunakan hanya 33 perusahaan. Alasan menggunakan *purposive sampling* karena perlunya pertimbangan seperti penetapan kriteria tertentu untuk menentukan sampel. Teknik analisis data yang digunakan yaitu analisis regresi berganda. Sumber data yang digunakan yaitu data sekunder berasal dari laporan keuangan dan laporan tahunan perusahaan sektor material dasar.

Hasil analisis penelitian menunjukkan bahwa: (1) Profitabilitas tidak berpengaruh positif signifikan terhadap penghindaran pajak, (2) Komisaris independen tidak berpengaruh terhadap penghindaran pajak, (3) Komite audit tidak berpengaruh terhadap penghindaran pajak, (4) Kepemilikan manajerial tidak berpengaruh positif signifikan terhadap penghindaran pajak, (5) Kualitas audit tidak berpengaruh negatif signifikan terhadap penghindaran pajak, dan (6) Pandemi Covid-19 tidak berpengaruh terhadap penghindaran pajak.

**Kata kunci:** Kepemilikan Manajerial, Komisaris Independen, Komite Audit, Kualitas Audit, Pandemi Covid-19, Penghindaran Pajak, Profitabilitas.

## **SUMMARY**

*This research is a quantitative research on basic material sector companies listed on the Indonesia Stock Exchange in 2018-2021. This study takes the title: "The Influence of Profitability, Good Corporate Governance, Managerial Ownership, Audit Quality, and Covid-19 on Tax Avoidance In Basic Material Sector Companies in 2018-2021". The purpose of this study was to examine the effect of profitability, good corporate governance (independent commissioners and audit committees), managerial ownership, audit quality, and pandemic Covid-19 on tax avoidance.*

*The population in this study amounted to 73 companies, while the number of samples taken were 39 companies using purposive sampling method. However, there are outliers so that the data used is only 33 companies. The reason for using purposive sampling is because of the need for consideration such as setting certain criteria to determine the sample. The data analysis technique used is multiple regression analysis. The source of data used is secondary data derived from financial reports and annual reports of companies in the basic material sector.*

*The results of the research analysis show that: (1) Profitability has no positive and significant effect on tax avoidance, (2) Independent commissioners have no effect on tax avoidance, (3) Audit committees have no effect on tax avoidance, (4) Managerial ownership has no positive and significant effect on tax avoidance, (5) Audit quality has no negative and significant effect on tax avoidance, and (6) Pandemic Covid-19 has no effect on tax avoidance.*

**Keywords:** *Managerial Ownership, Independent Commissioners, Audit Committees, Audit Quality, Pandemic Covid-19, Tax Avoidance, Profitability.*