

ABSTRAK

Tujuan penelitian ini adalah menguji tentang pengaruh Tata Kelola Perusahaan dan Profitabilitas terhadap Penghindaran Pajak. Populasi penelitian ini yaitu perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016-2018. Berdasarkan metode purposive sampling dihasilkan 72 perusahaan manufaktur sebagai sampel penelitian. Teknik analisis dalam penelitian ini menggunakan teknik analisis regresi linear berganda menggunakan IBM SPSS 26. Berdasarkan hasil penelitian ini membuktikan bahwa Komite audit, proporsi dewan komisaris, kualitas audit dan profitabilitas tidak berpengaruh secara signifikan terhadap penghindaran pajak. Sedangkan kepemilikan institusional berpengaruh negative dan signifikan terhadap penghindaran pajak.

Kata Kunci: *Komite Audit, Kepemilikan Institusional, Proporsi Dewan Komisaris, Kualitas Audit, Profitabilitas, Penghindaran Pajak.*

ABSTRACT

The purpose of this study is to examine the effect of Corporate Governance and Profitability on Tax Avoidance. The population of this research is manufacturing companies listed on the Indonesia Stock Exchange for the period of 2016-2018. Based on purposive sampling method produced 72 manufacturing companies as research samples. The analysis technique in this study uses multiple linear regression analysis techniques using IBM SPSS 26. Based on the results of this study proved that the audit committee, the proportion of the board of commissioners, audit quality and profitability did not significantly influence tax avoidance. While institutional ownership has a negative and significant effect on tax avoidance.

Keywords: *Audit Committee, Institutional Ownership, Proportion of Board of Commissioners, Audit Quality, Profitability, Tax Avoidance.*