

## ABSTRAK

Tujuan dari penelitian ini adalah untuk menguji pengaruh *good corporate governance* yang diproksikan dengan komisaris independen, komite audit, kualitas audit, kepemilikan institusional, dan ukuran perusahaan terhadap perilaku penghindaran pajak pada perbankan syariah di Indonesia. Peneliti mengobservasi sebanyak 12 perusahaan perbankan syariah di Indonesia yang dipilih dengan metode purposive sampling. Penelitian ini menggunakan model analisis regresi linier berganda untuk mengukur pengaruh unsur *good corporate governance* dan ukuran perusahaan terhadap perilaku penghindaran pajak. Hasil penelitian menunjukkan bahwa komite audit berpengaruh negatif dan signifikan terhadap penghindaran pajak. Hasil penelitian juga menunjukkan bahwa ukuran perusahaan berpengaruh positif dan signifikan terhadap penghindaran pajak. Sebaliknya, komisaris independen, kualitas audit, dan kepemilikan institusional tidak berpengaruh signifikan terhadap perilaku penghindaran pajak. Penelitian ini mengungkap kemungkinan dari dampak elemen-elemen GCG terhadap perilaku penghindaran pajak dalam konteks yang spesifik yaitu negara-negara mayoritas Muslim seperti Indonesia di mana bank syariah berkembang pesat.

**Kata Kunci :** Bank Syariah, *Good Corporate Governance*, Penghindaran Pajak, Ukuran Perusahaan.

## **ABSTRACT**

*This study aims to investigate the effect of Good Corporate Governance elements, which are proxied by: independent commissioners, audit committee, audit quality, institutional ownership and company size variable on tax avoidance behavior in Indonesia's sharia banks. The annual reports of all sharia banks in 2016 – 2019 are examined to analyze factors that affecting tax avoidance behavior in sharia banks in Indonesia. The researchers observed 12 sharia bank companies in Indonesia which are selected by purposive sampling method. The multiple linear regression analysis model was used to investigate the impact of GCG elements and company size on tax avoidance behavior. The results of this study demonstrate that the audit committee has a negative and significant effect on tax avoidance, while company size has a positive and significant effect on tax avoidance. Conversely, independent commissioners, audit quality, and institutional ownership do not have a significant effect on tax avoidance behavior. This research divulges the possible impact of GCG elements on tax avoidance behavior in the specific context of Muslim majority countries such as Indonesia where Sharia banks are rapidly growing.*

**Keywords:** Sharia Bank, Good Corporate Governance, Tax Avoidance, Company size.