

## Intisari

Tingginya tarif pajak penghasilan korporat, tersedianya berbagai celah dalam peraturan perpajakan, serta ekstensif dan intensifnya pemanfaatan teknologi informasi, mendukung entitas bisnis untuk melakukan strategi penghematan pajak. Penelitian ini bertujuan untuk memeriksa relasi tata pamong perusahaan, tata pamong teknologi informasi, kualitas informasi internal, dan penghematan pajak pada perusahaan-perusahaan yang terdaftar di bursa efek Indonesia (IDX) dan Australia (ASX). Studi ini berakar pada teori pemangku kepentingan, teori berbasis sumber daya, dan teori keputusan. Studi ini menggunakan pendekatan kuantitatif. Berdasarkan hasil analisis, terdapat enam poin kesimpulan. Pertama, kualitas informasi internal berpengaruh positif terhadap penghematan pajak di ASX dan IDX. Kedua, tata pamong teknologi informasi memperkuat pengaruh positif kualitas informasi internal terhadap penghematan pajak hanya di ASX. Ketiga, tata pamong perusahaan tidak memperkuat pengaruh positif kualitas informasi internal terhadap penghematan pajak di ASX dan IDX. Keempat, tata pamong teknologi informasi tidak berpengaruh terhadap kualitas informasi internal di ASX dan IDX. Kelima, tata pamong perusahaan tidak berpengaruh terhadap kualitas informasi internal di ASX dan IDX. Keenam, tata pamong perusahaan berpengaruh positif terhadap tata pamong teknologi informasi hanya di ASX. Studi ini memiliki implikasi teori dan praktis bagi manajemen perusahaan, investor jangka panjang, regulator, dan otoritas pajak.

Kata kunci: penghematan pajak, kualitas informasi internal, tata pamong teknologi informasi, tata pamong perusahaan

### *Abstract*

*The high rate of corporate income tax, the availability of various loopholes in tax regulations, as well as the extensive and intensive use of information technology, have supported business entities to carry out tax saving strategies. This research aims to examine the relationships among corporate governance, information technology governance, internal information quality, and tax savings in companies listed on the Indonesian (IDX) and Australian (ASX) stock exchanges. This study is rooted on stakeholder theory, resource-based theory, and decision theory. This study uses a quantitative approach. Based on the results of the analyses, there are six points of conclusions. First, internal information quality has a positive impact on tax savings on the ASX and the IDX. Second, information technology governance strengthens the positive influence of internal information quality on tax savings only on the ASX. Third, corporate governance does not strengthen the positive influence of internal information quality on tax savings on the ASX and the IDX. Fourth, information technology governance has no effect on internal information quality on the ASX and the IDX. Fifth, corporate governance has no impact on internal information quality on the ASX and the IDX. Sixth, corporate governance has a positive effect on information technology governance only on the ASX. This study has theoretical and practical implications for company management, long-term investors, regulators, and tax authorities.*

*Keywords: tax savings, internal information quality, information technology governance, corporate governance*