

Intisari

Tujuan – Penelitian ini bertujuan untuk menguji hubungan antara kemampuan manajerial, kompensasi manajemen, dan kualitas audit terhadap penghindaran pajak pada perusahaan manufaktur di Indonesia.

Metode Penelitian – Penelitian ini menggunakan pendekatan kuantitatif. Pengambilan sampel menggunakan *nonprobability sampling* dengan teknik *purposive sampling*. Populasi penelitian adalah perusahaan manufaktur terdaftar di BEI tahun 2011-2015.

Hasil Penelitian – Penelitian ini melakukan pengujian dengan menggunakan pendekatan *Moderated Regression Analysis* dengan penghindaran pajak sebagai variabel dependen. Kemampuan manajerial, kompensasi manajemen sebagai variabel independen dan kualitas audit sebagai variabel moderasi. Berdasarkan data yang didapatkan sebanyak 271 total pengamatan dari 60 perusahaan, ditemukan dua hipotesis terdukung dan tiga hipotesis tidak terdukung. Ditemukan kemampuan manajerial dan kualitas audit berpengaruh signifikan terhadap penghindaran pajak. Kompensasi manajemen tidak berpengaruh signifikan dan kualitas audit tidak dapat memoderasi hubungan kemampuan manajerial dan kompensasi manajemen terhadap penghindaran pajak.

Batasan/Implikasi – Penelitian ini menggunakan populasi terbatas pada perusahaan manufaktur terdaftar di BEI. Pengolahan data penelitian mengalami masalah asumsi klasik dikarenakan unsur perkalian dalam analisis regresi moderasi. Berdasarkan hasil pengujian, 91% variabel independen yang memengaruhi masih belum terjelaskan dalam penelitian ini. Implikasi penelitian ini perlu dilakukannya penelitian lebih lanjut untuk mengetahui bagaimana manajemen puncak melakukan penghindaran pajak dan bagaimana auditor dapat memitigasi skema penghindaran pajak perusahaan untuk memastikan pelaporan keuangan sesuai keadaan dan standar yang telah mengatur serta dibutuhkan kerjasama antara pemerintah, otoritas pajak, dan auditor eksternal sangat berperan penting untuk memitigasi tindakan penghindaran pajak oleh perusahaan.

Originalitas/Nilai – Berdasarkan penelitian sebelumnya yang membahas hubungan langsung antara kemampuan manajerial dan kompensasi manajemen terhadap penghindaran pajak, penelitian ini memasukkan variabel kualitas audit sebagai moderasi yang masih sangat sedikit diteliti.

Kata Kunci: Penghindaran Pajak, Kemampuan Manajerial, Kompensasi Manajemen, Kualitas Audit.

Abstract

Objective – This study aims to examine the relationship between managerial ability, management compensation, and audit quality on tax avoidance in manufacturing companies in Indonesia.

Research Method – This study used a quantitative approach. Sampling was carried out using nonprobability sampling with a purposive sampling technique. The research population was a manufacturing company listed on the IDX in 2011-2015.

Findings – This study conducted tests using a Moderated Regression Analysis approach with tax avoidance as the dependent variable. Managerial ability and management compensation served as independent variables and audit quality as a moderating variable. Based on the data obtained as many as 271 total observations from 60 companies, two hypotheses were supported and three hypotheses were not supported. It was found that managerial ability and audit quality had a significant effect on tax avoidance. Management compensation did not have a significant effect and audit quality could not moderate the relationship between managerial ability and management compensation on tax avoidance.

Limitation/Implication – This study used a limited population of manufacturing companies listed on the IDX. Research data processing experienced classic assumption problems due to the multiplicative element in moderated regression analysis. Based on the test results, 91% of the independent variables that influenced them were still not explained in this research. The implications of this research required further research to find out how top management carried out tax avoidance and how auditors could mitigate corporate tax avoidance schemes to ensure financial reporting was in accordance with the conditions and standards that had been regulated and the need for cooperation between the government, tax authorities, and external auditors played a very important role important to mitigate tax avoidance actions by companies.

Originality/Value – Based on previous research which discusses the direct relationship between managerial ability and management compensation on tax avoidance, this research includes audit quality variables as a moderator which is still very little researched.

Keywords: Tax Avoidance, Managerial Ability, Management Compensation, Audit Quality.