

INTISARI

Penelitian ini ditujukan untuk menguji apakah *Good Corporate Governance* memiliki efek terhadap penghindaran pajak. *Good Corporate Governance* diukur menggunakan *Corporate Governance Perception Index* (CGPI). Untuk variable kontrol, digunakan adalah jumlah komite audit, persentasi dewan komisaris independen, dan ukuran perusahaan. Penghindaran pajak diukur dengan *Effective Tax Rate* (ETR).

Penelitian ini menggunakan data sekunder dengan metode kuantitatif. Populasi dan sampel adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) dengan menggunakan teknik *purposive sampling*. Periode pengamatan adalah tahun 2012-2016, terdapat 30 pengamatan. Data dianalisis menggunakan regresi berganda dengan SPSS.

Hasil dari penelitian adalah *Good Corporate Governance* tidak memiliki efek yang signifikan terhadap penghindaran pajak begitu juga dengan persentasi dari dewan komisaris independen. Sementara itu, jumlah komite audit dan ukuran perusahaan berpengaruh signifikan terhadap penghindaran pajak. Hasil dari penelitian menunjukkan bahwa *Good Corporate Governance* di Indonesia belum efektif.

Kata Kunci: *Good Corporate Governance*, Penghindaran Pajak, Komite Audit, Dewan Komisaris, Ukuran Perusahaan, *Effective Tax Rate*.

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ABSTRACT

This research aimed to examine whether Good Corporate Governance has an effect towards Tax Aggressiveness. Good Corporate Governance is measured with Corporate Governance Perception Index (CGPI). For the control variables, this research used the number of audit committee, the percentage of independent Board of Commissioner, and the company size. The tax aggressiveness is measured by the Effective Tax Rate (ETR).

This research used a secondary data with quantitative method. The populations and samples were banking companies listed in Indonesia Stock Exchange (IDX) with purposive sampling technique. The observation period was 2012-2016, obtained 30 observations. Data were analyzed using multiple regression model with SPSS.

The results of the research were Good Corporate Governance has no significant effect towards tax aggressiveness as well as the percentage of independent Board of Commissioner. On the other hand, the amount of audit committee and the company size have a significant effect. The result of the research indicate that Good Corporate Governance in Indonesia has not been effective yet.

Keywords: Good Corporate Governance, Tax Avoidance, Audit Committee, Board of Commissioner, Company Size, Effective Tax Rate.

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