

ABSTRAK

Penelitian ini bermaksud untuk menganalisis pengaruh *corporate governance*, profitabilitas, *deferred tax expense*, kompensasi rugi fiskal terhadap *tax avoidance*. Populasi dalam penelitian ini adalah perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) terutama perusahaan manufaktur selama 2016-2018, sebanyak 155 perusahaan. Pengambilan sampel dilakukan dengan menggunakan metode *purposive sampling* dan memperoleh 22 perusahaan sebagai sampel. Data dianalisis dengan menggunakan analisis regresi linear berganda dengan SPSS 20.0. Hasil penelitian ini menunjukkan bahwa : 1) kepemilikan institusional berpengaruh signifikan terhadap *tax avoidance*, 2) dewan komisaris independen berpengaruh signifikan terhadap *tax avoidance*, 3) komite audit tidak berpengaruh signifikan terhadap *tax avoidance*, 4) ukuran KAP tidak berpengaruh signifikan terhadap *tax avoidance*, 5) profitabilitas tidak berpengaruh signifikan terhadap *tax avoidance*, 6) *deferred tax expense* berpengaruh signifikan terhadap *tax avoidance* dan 7) kompensasi rugi fiskal berpengaruh signifikan terhadap *tax avoidance*.

Kata Kunci : kepemilikan institusional, dewan komisaris independen, komite audit, ukuran KAP, profitabilitas, *deferred tax expense*, kompensasi rugi fiskal, dan *tax avoidance*.

ABSTRACT

This study intends to analyze the effect of corporate governance, profitability, deferred tax expense, fiscal loss compensation to tax avoidance. The population in this study are companies listed on the Indonesia Stock Exchange (IDX), especially manufacturing companies during 2016-2018, as many as 155 companies. Sampling was done using a purposive sampling method and obtained 22 companies as samples. Data were analyzed using multiple linear regression analysis with SPSS 20.0. The results of this study indicate that: 1) institutional ownership has a significant effect on tax avoidance, 2) an independent board of commissioners has a significant effect on tax avoidance, 3) audit committee has no significant effect on tax avoidance, 4) KAP size has no significant effect on tax avoidance, 5) profitability has no significant effect on tax avoidance, 6) deferred tax expense has a significant effect on tax avoidance and 7) fiscal loss compensation has a significant effect on tax avoidance.

Keywords: institutional ownership, independent board of commissioners, audit committee, KAP size, profitability, deferred tax expense, fiscal loss compensation, and tax avoidance.