

The Effect of Institutional Ownership and Financial Reporting Aggressiveness on Tax Avoidance

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Abstract

This study aims to determine the effect of institutional ownership and financial reporting aggressiveness on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange in the 2017-2019 period. This research is a type of quantitative research that uses secondary data in the form of company annual reports. This study used a sample of 150 manufacturing companies. The technique for analyzing the data in this study uses a regression model selection test, classical assumption test, panel data regression, and partial hypothesis testing (t test). Based on the results of data analysis, it can be concluded that (1) institutional ownership has no effect on tax avoidance, (2) financial reporting aggressiveness has a significant positive effect on tax avoidance, and the control variable, namely (3) profitability has a significant positive effect on tax avoidance, and (4) company size has no effect on tax avoidance.

Keywords: *institutional ownership, financial reporting aggressiveness, profitability, firm size, tax avoidance*

Pengaruh Kepemilikan Institusional dan *Financial Reporting Aggressiveness* Terhadap *Tax Avoidance*

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh kepemilikan institusional dan *financial reporting aggressiveness* terhadap *tax avoidance* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2017-2019. Penelitian ini merupakan jenis penelitian kuantitatif yang menggunakan data sekunder berupa laporan tahunan perusahaan. Penelitian ini menggunakan sampel sebanyak 150 perusahaan manufaktur. Teknik untuk menganalisis data pada penelitian ini menggunakan uji pemilihan model regresi, uji asumsi klasik, regresi data panel, dan uji hipotesis secara parsial (uji t). Berdasarkan hasil analisis data dapat disimpulkan bahwa (1) kepemilikan institusional tidak memiliki pengaruh terhadap *tax avoidance*, (2) *financial reporting aggressiveness* memiliki pengaruh signifikan positif terhadap *tax avoidance*, dan variabel kontrol yakni (3) profitabilitas memiliki pengaruh signifikan positif terhadap *tax avoidance*, serta (4) ukuran perusahaan tidak memiliki pengaruh terhadap *tax avoidance*.

Kata kunci: kepemilikan institusional, *financial reporting aggressiveness*, profitabilitas, ukuran perusahaan, *tax avoidance*