

The Effect of Institutional Ownership, Managerial Ownership, and Audit Committee on Tax Avoidance Before and During the Covid-19 Pandemic

By Tasya Nur Fadilla

Abstract

This study aims to determine the effect of institutional ownership, managerial ownership, and audit committee on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange in the 2019-2020 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 166 manufacturing companies. The technique for analyzing the data in this study uses a regression model selection test, classical assumption test, panel data regression, partial hypothesis testing (t test) and Wilcoxon signed rank test. Based on the results of data analysis, it can be concluded that (1) institutional ownership has a negative effect on tax avoidance, (2) managerial ownership and audit committee has no effect on tax avoidance, and the control variable, namely (3) profitability has a significant positive effect on tax avoidance, and (4) company size has a negative effect on tax avoidance, (5) there is a different between a tax avoidance before covid-19 pandemic and when covid-19 pandemic occurs.

Keywords: Institutional Ownership, Managerial Ownership, Audit Committee, Profitability, Firm Size, Covid-19, and Tax Avoidance

Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, dan Komite Audit Terhadap Tax Avoidance Sebelum dan Saat Pandemi Covid-19

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh kepemilikan institusional, kepemilikan manajerial, dan komite audit terhadap *tax avoidance* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada periode 2019-2020. Penelitian ini merupakan jenis penelitian kuantitatif yang menggunakan data sekunder berupa laporan tahunan perusahaan. Penelitian ini menggunakan sampel sebanyak 166 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), uji Wilcoxon signed ranked. Berdasarkan hasil analisis data dapat disimpulkan bahwa (1) kepemilikan institusional berpengaruh negatif terhadap *tax avoidance*, (2) kepemilikan manajerial dan komite audit tidak memiliki pengaruh terhadap *tax avoidance*, dan variabel kontrol yakni (3) profitabilitas memiliki pengaruh signifikan positif terhadap *tax avoidance*, (4) ukuran perusahaan memiliki pengaruh negatif terhadap *tax avoidance*, (5) dan terdapat perbedaan antara *tax avoidance* sebelum pandemi covid-19 dan saat pandemi covid-19 terjadi.

Kata Kunci: Kepemilikan Institusional, Kepemilikan Manajerial, Komite Audit, Profitabilitas, Ukuran Perusahaan, Covid-19 Dan *Tax Avoidance*