

The Effect of Earnings Management and Good Corporate Governance on Tax Avoidance in Consumers Goods Companies Listed on the Indonesia Stock Exchange for The 2016-2019

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Abstract

This study aims to determine the effect of earnings management and good corporate governance on tax avoidance in consumer goods companies listed on the Indonesia Stock Exchange in the 2016-2019 period over the year. This research is a type of quantitative research, that uses secondary data in the form of financial statements or company annual reports. The sample in this study were 61 consumer goods companies. The data analysis technique in this study used 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) real earning management via abnormal cash flow has a significant positive effect on tax avoidance, (2) real earning management via abnormal discretionary expense has no significant positive effect on tax, (3), real earning management via abnormal production discretionary cost has a significant positive affect on tax avoidance, (4) women on board of directors has no significant negative effect on tax avoidance, (5) independen commissioners has no significant negative on tax avoidance and the control variables are (6) leverage has no significant effect on tax avoidance, and (6) firm size has no significant effect on tax avoidance.

Keywords: Real Earning Management, Women On Board Of Directors, Independen Commissioners, Leverage, Company Size, And Tax Avoidance

Pengaruh Manajemen Laba dan *Good Corporate Governance* terhadap *Tax Avoidance* Pada Perusahaan Sektor Industri Barang Konsumsi yang Terdaftar di BEI (Bursa Efek Indonesia) Tahun 2016-2019

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh manajemen laba terhadap *tax avoidance* pada perusahaan industri barang konsumsi yang terdaftar di Bursa Efek Indonesia pada periode tahun 2016-2019. Penelitian ini merupakan penelitian kuantitatif yang menggunakan data sekunder, berupa laporan keuangan atau laporan tahunan perusahaan. Sampel dalam penelitian ini sejumlah 61 perusahaan. Teknik analisis data yang digunakan ialah uji pemilihan model regresi, uji asumsi klasik, regresi data panel, dan uji hipotesis secara parsial (uji t). Dari hasil analisis data dapat disimpulkan bahwa (1) manajemen laba riil melalui *abnormal cash flow* berpengaruh signifikan positif terhadap *tax avoidance*, (2) manajemen laba riil melalui *abnormal discretionary expense* tidak memiliki pengaruh signifikan positif terhadap *tax avoidance*, (3) manajemen laba riil melalui *abnormal production discretionary expense* berpengaruh signifikan positif terhadap *tax avoidance*, (4) dewan direksi wanita tidak berpengaruh negatif terhadap *tax avoidance*, (5) dewan komisaris independen tidak berpengaruh negatif terhadap *tax avoidance*, dan variabel kontrol yaitu (6) *leverage* tidak berpengaruh signifikan terhadap *tax avoidance*, juga (7) ukuran perusahaan tidak berpengaruh signifikan terhadap *tax avoidance*.

Kata Kunci: Manajemen Laba riil, Dewan Direksi Wanita, Dewan Komisaris Independen, *Leverage*, Ukuran Perusahaan, dan *Tax Avoidance*