

The Influence of Corporate Governance and Organizational Culture on Tax Avoidance

By Exsa Kesuma Miranti

Abstract

This study is a quantitative secondary data study aimed at analyzing the effect of corporate governance and organizational culture on tax avoidance. The independent variable, namely Corporate Governance is proxied by institutional ownership, independent commissioners, and audit committees, while organizational culture is proxied by power distance and masculinity vs. femininity. The dependent variable, namely Tax Avoidance is proxied by Book Tax Difference (BTD). The control variable, namely the size of the company. The sample used in this study is the Consumer Goods Industry Sector Manufacturing Company for the period 2017-2019 which is listed on the Indonesia Stock Exchange (IDX) using the Purposive Sampling method. Panel data regression analysis using the Fix Effect Model (FEM) & Random Effect Model (REM) approach and a significance level of 5% and using the STATA 16 application and Microsoft Excel. The results of the test obtained (1) Institutional Ownership does not have a significant effect on Tax Avoidance. (2) Independent Commissioner has a significant influence on Tax Avoidance. (3) The Audit Committee has a significant influence on Tax Avoidance. (4) Power Distance has no significant effect on Tax Avoidance. (5) Masculinity vs. Femininity has no significant effect on Tax Avoidance.

Keywords: *Corporate Governance; Organizational Culture; Tax Avoidance.*

Pengaruh *Corporate Governance* dan Budaya Organisasi Terhadap *Tax Avoidance*

Oleh Exsa Kesuma Miranti

Abstrak

Penelitian ini merupakan penelitian kuantitatif data sekunder bertujuan untuk menganalisa pengaruh *corporate governance* dan budaya organisasi terhadap *tax avoidance*. Variabel independen, yaitu *Corporate Governance* diproksikan dengan kepemilikan institusional, komisaris independen, dan komite audit sedangkan budaya organisasi diproksikan dengan *power distance* dan *masculinity vs femininity*. Variabel dependen, yaitu *Tax Avoidance* diproksikan dengan *Book Tax Difference* (BTD). Variabel kontrol, yaitu ukuran perusahaan. Sampel yang digunakan dalam penelitian ini, yaitu Perusahaan Manufaktur Sektor Industri Barang Konsumsi periode 2017-2019 yang terdaftar di Bursa Efek Indonesia (BEI) dengan metode *Purposive Sampling*. Analisis regresi data panel dengan pendekatan *Fix Effect Model (FEM) & Random Effect Model (REM)* serta tingkat signifikansi 5% dan menggunakan aplikasi STATA 16 serta Microsoft Excel. Hasil dari pengujian diperoleh (1) Kepemilikan Institusional tidak memiliki pengaruh signifikan terhadap *Tax Avoidance*. (2) Komisaris Independen memiliki pengaruh signifikan terhadap *Tax Avoidance*. (3) Komite Audit memiliki pengaruh signifikan terhadap *Tax Avoidance*. (4) *Power Distance* tidak memiliki pengaruh signifikan terhadap *Tax Avoidance*. (5) *Masculinity vs Femininity* tidak memiliki pengaruh signifikan terhadap *Tax Avoidance*.

Kata kunci: *Corporate Governance; Budaya Organisasi; Tax Avoidance.*