

The Effect of Institutional Ownership, Managerial Ownership, and Audit Committee On Tax Avoidance

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Abstract

This research is a quantitative study that aims to determine the effect of institutional ownership, managerial ownership, and audit committee on tax avoidance. Tax avoidance was measured using Book Tax Difference (BTD). The sample in this study was 44 Cyclical and Non-Cyclical companies listed on the Indonesia Stock Exchange, especially the main board in the 2018-2020 period. Hypothesis testing in this study used multiple linear regression analysis with panel data regression with the help of STATA version 16 program with a significance level of 5%. The results of the test show that (1) institutional ownership has no effect on tax avoidance, (2) managerial ownership has no effect on tax avoidance, and (3) the audit committee has no effect on tax avoidance.

Keywords : *Institutional Ownership, Managerial Ownership, Audit Committee , Tax Avoidance, Profitability*

Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Dan Komite Audit Terhadap Penghindaran Pajak

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh kepemilikan institusional, kepemilikan manajerial, dan komite audit terhadap penghindaran pajak. Penghindaran pajak diukur menggunakan *Book Tax Difference* (BTD). Sampel dalam penelitian ini sebanyak 44 perusahaan *Cyclicals* dan *Non-Cyclicals* yang tercatat di Bursa Efek Indonesia khususnya papan utama pada periode 2018-2020. Pengujian hipotesis dalam penelitian ini menggunakan analisis regresi linear berganda dengan regresi data panel dengan bantuan program STATA versi 16 dengan tingkat signifikansi 5%. Hasil dari pengujian diperoleh (1) kepemilikan institusional tidak berpengaruh terhadap penghindaran pajak, (2) kepemilikan manajerial tidak berpengaruh terhadap penghindaran pajak, dan (3) komite audit tidak berpengaruh terhadap penghindaran pajak.

Kata kunci : Kepemilikan Institusional, Kepemilikan Manajerial, Komite Audit, Penghindaran Pajak, Profitabilitas