

Tax Avoidance: Executive Character, Audit Committee, Political Connection, and Audit Quality

By Irsyad Ardian Pratama

Abstract

This study was conducted to determine the effect of the executive character, audit committee, political connections, and audit quality on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2018 – 2020. This study is a type of quantitative research that uses secondary data. in the form of financial reports and company annual reports. The sampling method in this study used purposive sampling to produce as many as 79 samples of manufacturing companies. The data analysis technique in this study used a panel data regression model selection test, classical assumption test, hypothesis testing, and multiple linear regression testing. Based on the results of data analysis, it can be concluded that the character of the executive, audit committee, and political connections do not have a significant effect on tax avoidance. Meanwhile, audit quality has a significant effect on tax avoidance.

Keywords: *Tax Avoidance; Audit Committee; Political Connection; Audit Quality*

Penghindaran Pajak : Karakter Eksekutif, Komite Audit, Koneksi Politik, dan Kualitas Audit

Oleh Irsyad Ardian Pratama

Abstrak

Penelitian ini dilakukan untuk mengetahui pengaruh dari karakter eksekutif, komite audit, koneksi politik, dan kualitas audit terhadap penghindaran pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2018 – 2020. Penelitian ini merupakan jenis penelitian kuantitatif yang menggunakan data sekunder berupa laporan keuangan dan laporan tahunan perusahaan. Metode pengambilan sampel dalam penelitian ini menggunakan *purposive sampling* hingga menghasilkan sebanyak 79 sampel perusahaan manufaktur. Teknik analisis data pada penelitian ini menggunakan uji pemilihan model regresi data panel, uji asumsi klasik, uji hipotesis, dan uji regresi linier berganda. Berdasarkan hasil analisis data dapat disimpulkan bahwa karakter eksekutif, komite audit, dan koneksi politik tidak memiliki pengaruh signifikan terhadap penghindaran pajak. Sedangkan, kualitas audit memiliki pengaruh signifikan terhadap penghindaran pajak.

Kata Kunci: Penghindaran Pajak; Karakter Eksekutif; Komite Audit; Koneksi Politik; Kualitas Audit.