

Pengaruh *Corporate Governance* Dan Profitabilitas Terhadap *Tax Avoidance*. (Studi Empiris: Perusahaan *Property, Real Estate* Dan *Construction Building* Yang Terdaftar Di Bei Periode Tahun 2014-2016)

Oleh

Sipa Fauziah

Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel Komisaris Independen, Kepemilikan Institusional, Kompensasi Eksekutif, dan Profitabilitas terhadap *Tax Avoidance* pada perusahaan *property, real estate, dan construction building* periode 2014-2016. Sampel dalam penelitian ini berjumlah 37 perusahaan *property, real estate, dan construction building* yang terdapat di Bursa Efek Indonesia periode 2014-2016 yang dipilih dengan menggunakan metode *purposive sampling*. Data diperoleh dari laporan keuangan perusahaan yang telah dipublikasi. Diperoleh jumlah sampel sebanyak 37 perusahaan dengan total sampel 111. Setelah menghilangkan data *outlier*, data akhir yang dihasilkan adalah sebanyak 83 sampel yang siap di analisis dan di uji. Teknik analisis yang digunakan adalah regresi linear berganda dengan tingkat signifikansi sebesar 5%. Hasil penelitian ini menunjukkan bahwa (1) Komisaris Independen berpengaruh tidak signifikan terhadap *Tax Avoidance*, (2) Kepemilikan Institusional berpengaruh tidak signifikan terhadap *Tax Avoidance*, (3) Kompensasi Eksekutif berpengaruh tidak signifikan terhadap *Tax Avoidance*, dan (4) Profitabilitas berpengaruh signifikan negatif terhadap *Tax Avoidance*.

Kata Kunci: Komisaris Independen, Kepemilikan Institusional, Kompensasi Eksekutif, dan Profitabilitas.

The Effect Of Corporate Governance And Profitability On Tax Avoidance In Property, Real Estate, And Construction Building Companies That Listed In Indonesia Stock Exchange 2014-2016

By

Sipa Fauziah

Abstract

This study was conducted to examine the effect of variable Independent Commissioner, Institutional Ownership, Executive Compensation and Profitability on Tax Avoidance in property, real estate, and construction building companies that listed in Indonesia Stock Exchange 2013-2015. The sampling in this study of 37 property, real estate, and construction building companies listed in Indonesia Stock Exchange 2014-2016 with purposive sampling method. Data obtained from the financial statements of the company which has been in publication. It is gained sample amount of 37 companies with 111 total sample. After eliminating the outliers data, which eventually resulted 83 observations that ready to be analyzed and tested. The analysis technique that used in this study is multiple linear regression with a significance level of 5%. The result in this study indicates that (1) Independent Commissioner has no significant effect on Tax Avoidance, (2) Institutional Ownership has no significant effect on Tax Avoidance, (3) Executive Compensation has no significant effect on Tax Avoidance, and (4) Profitability has negative significant effect on tax avoidance.

Keywords:Independent Commissioner, Institutional Ownership, Executive Compensation, Profitability and Tax Avoidance.