

ABSTRAK

Heti Erawati, Pagaruh *Good Corporate Governance*, Profitabilitas, *Leverage*, Ukuran Perusahaan dan Kompensasi Rugi Fiskal Terhadap *Cash Effective Tax Rate* di Indonesia (Studi Pada Perusahaan Manufaktur Yang Terdaftar di BEI Tahun 2011-2014). Dibawah bimbingan Junaidi, S.E., M.Si., Ak.CA. dan Fariyana Kusumawati, S.E.,M.Si.

Penelitian ini bertujuan untuk menguji secara empiris apakah terdapat pengaruh *good corporate governance* yang diproksikan dengan dewan komisaris independen dan komite audit, kemudian pengaruh profitabilitas, leverage, ukuran perusahaan, dan kompensasi rugi fiskal terhadap *cash effective tax rate* sebagai perhitungan dari *tax avoidance*. Sampel peneltian ini adalah seluruh perusahaan manufaktur yang terdaftar di BEI tahun 2011-2014 dengan menggunakan metode purposive sampling sebanyak 148 perusahaan. Penelitian ini menggunakan analisis regresi linier berganda dengan menggunakan aplikasi program SPSS versi 20. Hasil penelitian ini menunjukkan bahwa dewan komisaris independen, *leverage*, ukuran perusahaan, dan kompensasi rugi fiskal berpengaruh signifikan terhadap *cash effective tax rate*. Sedangkan komite audit dan profitabilitas tidak berpengaruh signifikan terhadap *cash effective tax rate*.

Kata kunci: dewan komisaris independen, komite audit, profitablitas, *leverage*, ukuran perusahaan, kompensasi rugi fiskal, *cash effective tax rate*.

ABSTRACT

Heti Erawati, The Influence of Good Corporate Governance, Profitabilitas, Leverage, Company Size, and Departure Tax Loss Compensation Toward Cash Effective Tax Rate in Indonesia (Study on Manufacture Company which is Listen BEI in 2011-2014). Under the Guidance of Junaidi, S.E., M.Si., Ak.CA. and Fariyana Kusumawatii, S.E., M.Si.

This research aims to examine empirically whether there is influence of good corporate governance which is promoted to independent commissioner council and audit committee and then the effect of profitability, leverage, company size and departure tax loss compensation toward cash effective tax rate as the calculation of tax avoidance. The research sample is all manufacture company listed BEI in 2011-2014 by applying sampling purposive method as much as 148 companies. This applying multiple linear regression analysis by applying SPSS program versions 20. This research result shows that independent commissioner council, leverage, company size, and departure tax loss compensation have significant effect toward cash effective tax rate. While audit committee and probability does not.

Keyword: independent commissioner council, audit committee, probability, leverage, company size, and departure tax loss compensation, cash effective tax rate.