

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh penerapan Good Corporate Governance (GCG) terhadap praktik penghindaran pajak (*tax avoidance*) dalam konteks perusahaan. GCG dianggap sebagai suatu kerangka kerja yang dapat memperkuat transparansi, akuntabilitas, dan perlindungan kepentingan pemangku kepentingan perusahaan. Metode penelitian ini melibatkan analisis data sekunder dari laporan keuangan perusahaan yang terdaftar di bursa efek. Variabel-variabel yang digunakan mencakup elemen-elemen GCG, seperti dewan direksi independen, komite audit, dan kebijakan kompensasi eksekutif, serta indikator-indikator *tax avoidance* yang diukur melalui rasio pajak efektif dan aktivitas pajak yang agresif. Hasil penelitian ini diharapkan dapat memberikan wawasan tentang sejauh mana implementasi GCG dapat memengaruhi praktik penghindaran pajak perusahaan.

Keyword : Good Corporate Governance, *Tax avoidance*

ABSTRACT

This research aims to analyze the influence of implementing Good Corporate Governance (GCG) on tax avoidance practices in the corporate context. GCG is considered a framework that can strengthen transparency, accountability and protect the interests of company stakeholders. This research method involves secondary data analysis from the financial reports of companies listed on the stock exchange. The variables used include GCG elements, such as an independent board of directors, audit committee, and executive compensation policy, as well as tax avoidance indicators which are measured through effective tax ratios and aggressive tax activities. It is hoped that the results of this research will provide insight into the extent to which GCG implementation can influence corporate tax avoidance practices.

Keywords: Good Corporate Governance, Tax avoidance