

ABSTRAK

Livia Dinar Ramadhani. 2020, SKRIPSI. Judul: “Pengaruh Proporsi Dewan Komisaris Independen, Kepemilikan Institusional, Komite Audit, Diversitas Gender Terhadap Keputusan Penghindaran Pajak”. Dibawah bimbingan: Emi Rahmawati, S.E., M.Si

Penelitian ini bertujuan untuk menganalisis dan mengetahui pengaruh komisaris independen terhadap keputusan penghindaran pajak, pengaruh kepemilikan institusional terhadap keputusan penghindaran pajak, pengaruh komite audit terhadap keputusan penghindaran pajak, dan pengaruh diversitas gender terhadap keputusan penghindaran pajak.

Populasi dalam Penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar pada Bursa Efek Indonesia periode 2014-2018. Sedangkan sampel penelitian ini adalah 32 perusahaan manufaktur yang memenuhi kriteria sampel selama periode penelitian. Teknik pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling*. Analisis data yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian ini menyimpulkan bahwa proporsi komisaris independen berpengaruh negatif dan signifikan terhadap keputusan penghindaran pajak, kepemilikan institusional tidak berpengaruh terhadap keputusan penghindaran pajak, komite audit tidak berpengaruh terhadap keputusan penghindaran pajak, dan diversitas gender tidak berpengaruh terhadap keputusan penghindaran pajak.

Kata Kunci: GCG, diversitas gender, dan keputusan penghindaran pajak

ABSTRACT

Livia Dinar Ramadhani. 2020, Thei. Title: "The influence of the proportion of independent commissar councils, institusional ownership, audit committees, gender diversity on tax avoidance decisions". Under guidance of: Emi Rahmawati, S.E., M.Si

The aims of this research is to analyze the determine of the effect by independent commissioners on tax avoidance decisions, the influence of the institutional ownership on tax avoidance decisions, the influence of the audit committee on tax avoidance decisions, and the influence of the effect of gender diversity on tax avoidance decisions.

The population in this study were all manufacturing companies in the Indonesia Stock Exchange period 2014-2018. While the sample of this research were based on 32 manufacturing companies that fulfill by the sample criteria during the research period. The sampling technique in this study uses purposive sampling method. Data analysis used multiple linier regression analysis.

The results of this study concluded that the proportion of independent commissioners has a significant and negative effect on tax avoidance decisions, institutional ownership has no significant effect on tax avoidance decisions, the audit committee has no significant effect on tax avoidance decisions, and gender diversity has no significant effect on tax avoidance decisions.

Keywords: GCG, gender diversity, and tax avoidance decisions