

ABSTRAK

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Pengaruh *Corporate Governance* dan *Political Connection* Terhadap *Tax Avoidance* Serta Tinjauannya Dari Sudut Pandang Islam (Studi Pada Perusahaan Manufaktur Yang Terdaftar Pada Bursa Efek Indonesia 2016-2019)

118 + xv halaman, 13 tabel, 4 gambar, 13 lampiran.

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh *corporate governance* (diproksikan dengan komisaris independen dan kepemilikan institusional) dan *political connection* terhadap *tax avoidance* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2016-2019. Metode pengambilan sampel didapatkan melalui teknik *purposive sampling* sehingga diperoleh 48 perusahaan dengan 154 sampel data. Data yang digunakan adalah data sekunder yang diperoleh dari BEI. Metode analisis data meliputi uji statistik deskriptif, uji asumsi klasik, analisis regresi berganda dan pengujian hipotesis. Berdasarkan hasil penelitian menunjukkan bahwa *corporate governance* yang diproksikan dengan komisaris independen dan kepemilikan institusional menunjukkan bahwa komisaris independen berpengaruh negatif terhadap *tax avoidance*, sedangkan kepemilikan institusional berpengaruh positif terhadap *tax avoidance*. *Political connection* tidak berpengaruh terhadap *tax avoidance*. Serta secara keseluruhan dalam perspektif Islam bahwa *corporate governance* sesuai dengan nilai-nilai Islam, sedangkan *political connection* dan *tax avoidance* belum sesuai dengan nilai-nilai Islam pada perusahaan manufaktur.

Kata Kunci: *Corporate Governance*, Komisaris Independen, Kepemilikan Institusional, *Political Connection*, *Tax Avoidance*.

ABSTRACT

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Pengaruh Corporate Governance dan Political Connection Terhadap Tax Avoidance And Its Review From an Islamic Perspective (Study on Manufacturing Companies Listed on the Indonesia Stock Exchange 2016-2019)

118 + xv pages, 13 tables, 4 pictures, 13 attachments.

Abstract

This study aims to analyze the effect of corporate governance (proxied by independent commissioners and institutional ownership) and the political relationship to tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2016-2019. The sampling method was obtained through purposive sampling technique in order to obtain 48 companies with 154 data samples. The data used is secondary data obtained from the IDX. Data analysis methods include descriptive statistical tests, classical assumption tests, multiple regression analysis and hypothesis testing. Based on the results of the study, it shows that corporate governance as proxied by independent commissioners and institutional ownership shows that independent commissioners have a negative effect on tax avoidance, while institutional ownership has a positive effect on tax avoidance. Political relations have no effect on tax avoidance. And overall in the Islamic perspective that corporate governance is in accordance with Islamic values, while political relations and tax avoidance are not in accordance with Islamic values in manufacturing companies.

Keywords: Corporate Governance, Independent Commissioner, Institutional Ownership, Political Connection, Tax Avoidance