

ABSTRAK

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Pengaruh Intensitas Modal, Intensitas Persediaan, Komisaris Independen, Kepemilikan Manajerial dan Kualitas Audit Terhadap Penghindaran Pajak Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Periode 2015-2019. Dibawah bimbingan Resmiyati Ansar dan Gregorius Jeandry.

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menguji pengaruh intensitas modal, intensitas persediaan, komisaris independen, kepemilikan manajerial dan kualitas audit terhadap penghindaran pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Jumlah sampel perusahaan yang diteliti dalam penelitian ini adalah 40 perusahaan manufaktur.

Data dalam penelitian ini merupakan data sekunder berupa laporan keuangan yang dipublikasikan perusahaan. Keseluruhan data yang diperoleh diolah dengan menggunakan SPSS 16 *for windows* dengan analisis regresi linier berganda. Berdasarkan hasil penelitian intensitas persediaan dan kualitas audit berpengaruh terhadap penghindaran pajak. Sedangkan intensitas modal, komisaris independen, kepemilikan manajerial tidak berpengaruh terhadap penghindaran pajak.

Kata Kunci : Intensitas Modal, Intensitas Persediaan, Komisaris Independen, Kepemilikan Manajerial dan Kualitas Audit Terhadap Penghindaran Pajak

ABSTRACT

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Effect of Capital Intensity, Inventory Intensity, Independent Commissioner, Managerial Ownership and Audit Quality on Tax Avoidance in Manufacturing Companies Listed on the Indonesia Stock Exchange for the period 2015-2019. Under the guidance of Resmiyati Ansar and Gregorius Jeandry.

This study is a quantitative study that aims to examine the effect of capital intensity, inventory intensity, independent commissioner, managerial ownership and audit quality on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange. The number of samples of companies studied in this study were 40 manufacturing companies.

The data in this study is secondary data in the form of financial statements published by the company. All data obtained were processed using SPSS 16 for windows with multiple linear regression analysis. Based on the results of the research, inventory intensity and audit quality have an effect on tax avoidance. Meanwhile, capital intensity, independent commissioners, managerial ownership have no effect on tax avoidance.

Keywords : *Capital Intensity, Inventory Intensity, Independent Commissioner, Managerial Ownership and Audit Quality On Tax Avoidance*