

ABSTRAK

Rabina fokaaya 2022, Pengaruh *Corporate Governance*, Profitabilitas, dan *Leverage* Terhadap *Tax Avoidance* Pada Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Priode 2017 – 2020. Dibawah bimbingan oleh Resmiyati Ansar, dan Zainuddin

Tujuan penelitian ini adalah untuk menganalisis pengaruh kepemilikan institusional, proporsi komisaris indepeden , kualitas aaudit, komite audit, profitabilitas, dan *leverage* terhadap *tax avoidance*. Metode pengumpulan data menggunakan purposive sampling. Total sampel 124 perusahaan yang mengikuti empris pada perusahaan manufaktur tahun 2017- 2020. Alat analisis yang digunakan adalah analisis regresi, dengan menggunakan SPSS 25. Hasil penelitian menunjukkan bahwa kepemilikan institusional, proporsi komisaris indepeden, kualitas aaudit, komite audit, profitabilitas, *leverage* tidak berpengaruh terhadap *tax avoidance*. Sedangkan, profitabilitas berpengaruh terhadap *tax avoidance* .

Kata Kunci: kepemilikan institusional, proporsi komisaris indepeden , kualitas audit, komiteaudit, profitabilitas, *leverag*

ABSTRAK

Rabina Fokaaya 2022, The Effect of Corporate Governance, profitability, and leverage on tax avoidance. In Manufacturers listed on the Indonesia stock Exchange for the 2017-2020 period. Under the guidance of Resmiyati Ansar, and Zaunuddin

The purpose of this study was to analyze the effect of institutional ownership, the proportion of independent commissioners, audit quality, profitability, and leverage on tax avoidance. Data collection methods using purposive sampling. The total sample is 124 companies that follow the empirical in manufacturing companies in 2017-2020, the analytical tool used is regression analysis using SPSS 25. The results show that institutional ownership, the proportion of independent commissioners, audit quality, profitability, audit committee, *leverage* has an effect on tax avoidance. While profitability has an effect on tax avoidance.

Keywords: institutional ownership, proportion of independent commissioners, audit quality, audit committee, profitability, *leverage*