

ABSTRAK

Skripsi dengan judul “Pengaruh Profitabilitas, *Good Corporate Governance*, dan Komite Audit Terhadap *Tax Avoidance* (Studi Empiris Pada Perusahaan Teknologi Yang Terdaftar di Bursa Efek Indonesia)” yang ditulis Ayu Reza Michelowenta, NIM 126403202115, pembimbing Ruly Ruly Priantilianingtiasari, S.E., S.Pd., M.Sy.

Dilatarbelakangi dengan fenomena penghindaran pajak yang dilakukan oleh perusahaan teknologi yang terdaftar di Bursa Efek Indonesia. Pajak memberikan kontribusi besar bagi pembangunan negara. Untuk itu, pemerintah sangat menekankan taat pembayaran pajak karena pajak merupakan pengaruh yang sangat besar atas penerimaan kas negara. Penghindaran pajak dilakukan agar mengurangi beban pajak suatu perusahaan, sehingga keuntungan yang diperoleh oleh perusahaan tetap maksimal.

Penelitian ini bertujuan (1) Untuk menguji adanya pengaruh profitabilitas terhadap *tax avoidance*. (2) Untuk menguji adanya pengaruh *good corporate governance* terhadap *tax avoidance*. (3) Untuk menguji adanya pengaruh komite audit terhadap *tax avoidance*. (4) Untuk menguji adanya pengaruh profitabilitas, *good corporate governance*, dan komite audit terhadap *tax avoidance*.

Dalam penelitian ini menggunakan pendekatan kuantitatif. Sumber data yang digunakan adalah data sekunder dengan jumlah sampel sebanyak 12 perusahaan dengan periode waktu lima tahun. Pengolahan data menggunakan EVIEWS versi 12 untuk menguji statistik deskriptif, uji multikolinearitas, uji heterokedastisitas, uji analisis regresi data panel (uji t dan uji F), serta uji koefisien determinasi R^2 .

Hasil penelitian menunjukkan bahwa berdasarkan uji T (parsial) menemukan bahwa profitabilitas berpengaruh signifikan terhadap *tax avoidance*, *good corporate governance* tidak berpengaruh signifikan terhadap *tax avoidance*, komite Audit tidak berpengaruh signifikan terhadap *tax avoidance*. Berdasarkan uji F (simultan) menemukan bahwa profitabilitas, *good corporate governance*, dan komite audit secara bersama-sama berpengaruh signifikan terhadap *tax avoidance*.

Kata kunci : Profitabilitas, *Good Corporate Governance*, Komite Audit

ABSTRACT

Thesis with the title "The Effect of Profitability, Good Corporate Governance, and Audit Committees on Tax Avoidance (Empirical Study of Technology Companies Listed on the Indonesian Stock Exchange)" written by Ayu Reza Michelowenta, NIM 126403202115, with supervisor Ruly Priantilianingtiasari, S.E., S.Pd., M.Sy.

Motivated by the phenomenon of tax avoidance by technology companies listed on the Indonesian Stock Exchange. Tax made a major contribution to the development of the country. For that, the government really emphasizes compliance with tax payments because taxes are an influence very large contribution to state treasury revenues. Tax avoidance is carried out in order reducing the tax burden of a company, so that profits are obtained by the company remains maximum.

This purpose of this study is (1) To test the influence of profitability on tax avoidance. (2) To test the influence of good corporate governance on tax avoidance. (3) To test the influence of the audit committee on tax avoidance. (4) To test the influence of profitability, good corporate governance, and audit committees on tax avoidance.

This research uses a quantitative approach research type. The data source used is secondary data with a sample size of 12 companies over a five year period. Data processing uses Eviews version 12 to test descriptive statistics, multicollinearity test, heteroscedasticity test, panel data regression analysis test (t test and F test), and test the coefficient of determination R^2 .

The results of this research show that based on the T test (partial) it was found that profitability had a significant effect on tax avoidance, good corporate governance had no significant effect on tax avoidance, the audit committee had no significant effect on tax avoidance. Based on the F test (simultaneous), it was found that profitability, good corporate governance, and the audit committee together have a significant effect on tax avoidance.

Keywords : *Profitability, Good Corporate Governance, Audit Committee*