

ABSTRAK

Desy Anshellene Tarigan, NIM 7183520010. Pengaruh Corporate Governance, Intensitas Aset Tetap, Ukuran Perusahaan, Leverage, dan Konservatisme Akuntansi Terhadap Tax Avoidance Pada perusahaan Food and Beverage di Bursa Efek Indonesia (BEI) Tahun 2018 – 2020. Skripsi, Jurusan Akuntansi Program Studi Akuntansi, Fakultas Ekonomi Universitas Negeri Medan 2022.

Permasalahan dalam penelitian ini adalah apakah Kepemilikan Institusional, Kualitas Audit, Komisaris Independen, Intensitas Aset Tetap, Ukuran Perusahaan, dan Konservatisme Akuntansi Berpengaruh Terhadap Tax Avoidance. Tujuan penelitian ini adalah untuk menguji Pengaruh Kepemilikan Institusional, Kualitas Audit, Komisaris Independen, Intensitas Aset Tetap, Ukuran Perusahaan, dan Konservatisme Akuntansi terhadap Tax Avoidance Pada Perusahaan Food and Beverage di Bursa Efek Indonesia (BEI) Tahun 2018 – 2020.

Populasi dalam penelitian ini yaitu seluruh perusahaan food and beverage di Bursa Efek Indonesia tahun 2018 – 2020. Pemilihan sampel dilakukan dengan menggunakan metode purposive sampling. Berdasarkan kriteria yang telah ditentukan, diperoleh sampel akhir sebanyak 10 perusahaan, sehingga data observasi berjumlah 30 data. Teknik analisis data yang digunakan dalam penelitian ini yaitu menggunakan analisis regresi linear berganda, Uji hipotesis T dan Uji hipotesis F.

Hasil pengujian penelitian secara simultan menunjukkan nilai signifikansi kepemilikan institusional, kualitas audit, komisaris independen, intensitas aset tetap, ukuran perusahaan, leverage, dan konservatisme akuntansi sebesar 0.000. sementara secara parsial menunjukkan nilai signifikansi signifikansi kepemilikan institusional sebesar -2.946, kualitas audit sebesar 3.638, komisaris independen sebesar -0.193, intensitas aset tetap sebesar -2.956, ukuran perusahaan sebesar 1.965, leverage sebesar 0.033, dan konservatisme akuntansi sebesar 1.593.

Kesimpulan penelitian ini menunjukkan bahwa secara simultan kepemilikan institusional, kualitas audit, komisaris independen, intensitas aset tetap, ukuran perusahaan, leverage, dan konservatisme akuntansi berpengaruh positif secara simultan terhadap tax avoidance. Sementara secara parsial kepemilikan institusional berpengaruh negatif dan signifikan terhadap tax avoidance, kualitas audit berpengaruh positif dan signifikan terhadap tax avoidance, komiaris independen tidak berpengaruh signifikan terhadap tax avoidance, intensitas aset tetap berpengaruh negatif dan signifikan terhadap tax avoidance, ukuran perusahaan tidak berpengaruh signifikan terhadap tax avoidance, leverage tidak berpengaruh signifikan terhadap tax avoidance, dan konservatisme akuntansi tidak berpengaruh signifikan terhadap tax avoidance.

Kata Kunci: kepemilikan institusional, kualitas audit, komisaris independen, intensitas aset tetap, ukuran perusahaan, leverage, konservatisme akuntansi, tax avoidance

ABSTRACT

Desy Anshellene Tarigan, NIM 7183520010. The Effect of Corporate Governance, Capital Intensity, Firm Size, Leverage, and Accounting Conservatism in Food and Beverage Companies Listed on the Indonesia Stock Exchange Period 2018 – 2020. Thesis, Accounting Study program, Faculty of Economics, Universitas Negeri Medan 2022.

The problem in this research is whether institutional ownership, independent commissioner, quality audit, capital intensity, firm size, leverage and accounting conservatism affect the tax avoidance. The purpose of this study was to examine the effect of institutional ownership, quality audit, independent commissioner, capital intensity, firm size, leverage and accounting conservatism affect the tax avoidance of Financial Statements in Food and Beverage Companies Listed on the Indonesia Stock Exchange Period 2018 – 2020.

The population in this study are all Food and Beverage Companies Listed on the Indonesia Stock Exchange Period 2018 – 2020 period. Sample selection was done using purposive sampling method. Based on the predetermined criteria, the final sample was 10 companies, so that the observation data were 30 data. The data analysis technique used in this research is using multiple linear regression analysis, T hypothesis test and F hypothesis test..

The results of the research test simultaneously show the significance value of institutional ownership, quality audit, independent commissioner, capital intensity, firm size, leverage and accounting conservatism of 0.000. While partially showing the significance value of institutional ownership is -2.946 , quality audit is 3.638, independent commissioner is -0.193, capital intensity is -2.956, firm size is 1.965, leverage is 0.033 and accounting conservatism is 1.593.

The conclusion of this study shows that simultaneously institutional ownership, independent commissioner, quality audit, capital intensity, firm size, leverage and accounting conservatism have a significant positive effect on the tax avoidance. While partially institutional ownership have a negative effect and significant on tax avoidance, quality audit have a positive effect on tax avoidance, independent commissioner has no effect on tax avoidance, capital intensity have a negative effect and significant on tax avoidance, firm size has no effect on tax avoidance, leverage has no effect on tax avoidance, and accounting conservatism has no effect on tax avoidance.

Keywords: institutional ownership, quality audit, independent commisioners, capital intensity, firm size, leverage, accounting conservatism