

## **ABSTRACT**

**Putri Nabila Purwanto, Nim. 7173520049, *The Effect of Corporate Governance, Company Size, Inventory Intensity, and Capital Intensity on Tax Avoidance (Empirical Study on Manufacturing Companies Listed on the Indonesia Stock Exchange in 2017-2020) Thesis, Accounting Department, Faculty of Economics, State University of Medan, 2022.***

*This study aims to prove empirically the effect of corporate governance, firm size, inventory intensity, and capital intensity on tax avoidance. Corporate governance in this study is proxied by independent commissioners and audit committees.*

*The population of this study is 155 manufacturing companies on the Indonesia Stock Exchange for the 2017-2020 period. By using a purposive sampling technique, with a sample of 19 companies, for 2017-2020 so that the research data is 76. The data used in this study were taken from the company's annual financial statements which were downloaded through the official website of the Indonesia Stock Exchange. The data analysis technique used is descriptive statistical analysis, classical assumption test, multiple linear regression analysis and hypothesis testing with the help of SPSS 25 program.*

*The results of this study partially show that the independent board of commissioners has no significant effect on Tax Avoidance, The results of this study indicate that the independent board of commissioners has no significant effect on Tax Avoidance. The audit committee has no significant effect on Tax Avoidance, Company size has no significant effect on Tax Avoidance, Inventory Intensity has a significant positive effect on Tax Avoidance. Capital Intensity has no significant effect on Tax Avoidance.*

*The results of the study simultaneously show that Corporate Governance, Company Size, Inventory Intensity, and Capital Intensity have an effect on Tax Avoidance.*

**Keywords: Tax Avoidance, Corporate Governance, Company Size, Capital Intensity, Inventory Intensity.**

## ABSTRAK

**Putri Nabila Purwanto, Nim. 7173520049, Pengaruh Corporate Governance, Ukuran Perusahaan, Inventory Intensity, Dan Capital Intensity Terhadap Tax Avoidance (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2020) Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2022.**

Penelitian ini bertujuan untuk membuktikan secara empiris mengenai pengaruh *corporat egovernance*, Ukuran Perusahaan, *Inventory Intensity*, Dan *Capital Intensity* Terhadap *Tax Avoidance Corporate Governance* dalam penelitian ini diprosikan dengan dewan komisaris independen dan komite audit.

Populasi penelitian ini adalah 155 perusahaan maufaktur di Bursa Efek Indonesia periode 2017-2020. Dengan menggunakan teknik *purposive sampling*, dengan jumlah sampel 19 perusahaan, untuk tahun 2017-2020 sehingga data penelitian berjumlah 76. Data yang digunakan dalam penelitian ini diambil dari laporan keuangan tahunan perusahaan yang diunduh melalui situs resmi Bursa Efek Indonesia. Teknik analisis data yang digunakan adalah analisis statistik deskriptif, uji asumsi klasik, analisis regresi linear berganda dan uji hipotesis dengan bantuan program SPSS 25.

Hasil penelitian ini menunjukkan bahwa dewan komisaris independen berpengaruh tidak signifikan terhadap *Tax Avoidance*, Komite audit berpengaruh tidak signifikan terhadap *Tax Avoidance*, Ukuran Perusahaan berpengaruh tidak signifikan terhadap *Tax Avoidance*, *Inventory Intensity* berpengaruh positif disignifikan terhadap *Tax Avoidance*, *Capital Intensity* berpengaruh tidak signifikan terhadap *Tax Avoidance*.

Hasil penelitian secara simultan menunjukkan *Corporate Governance*, Ukuran Perusahaan, *Inventory Intensity*, Dan *Capital Intensity* berpengaruh terhadap *Tax Avoidance*.

**Kata Kunci : *Tax Avoidance*, *Corporate Governance*, Ukuran Perusahaan, *Capital Intensity*, *Inventory Intensity***