

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh Kualitas Audit dan Tata Kelola Perusahaan terhadap Agresivitas Pajak. Populasi dalam penelitian ini adalah Seluruh Perusahaan Manufaktur di Indonesia yang Terdaftar di Bursa Efek Indonesia Periode 2015-2021. Pemilihan sampel pada penelitian ini menggunakan metode purposive sampling dan diperoleh sampel penelitian sebanyak 23 sampel. Sumber data yang digunakan adalah data sekunder. Berdasarkan analisis regresi linier berganda menggunakan program SPSS 26.0, ditemukan bahwa agresivitas pajak tidak dipengaruhi oleh kualitas audit, kepemilikan manajerial, kepemilikan institusional, komisaris independen, dan komite audit.

Kata Kunci: kualitas audit, tata kelola perusahaan, agresivitas pajak.

ABSTRACT

This study aims to determine the effect of audit quality and good corporate governance on tax aggressiveness. The population in this study are all manufacturing companies in Indonesia that are listed on the Indonesia Stock Exchange for the 2015-2021 period. The selection of the sample in this study used a purposive sampling method and obtained a sample of 23 samples. Source of data used is secondary data. Based on multiple linear regression analysis using the SPSS 26.0 program, it is found that tax aggressiveness is not affected by audit quality, managerial ownership, institutional ownership, independent commissioner, and audit committee.

Keywords: audit quality, good corporate governance, managerial ownership, institutional ownership, independent commissioner, and audit committee.