

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, kepemilikan institusional, dan komisaris independen terhadap penghindaran pajak pada perusahaan sub sektor *food and beverage* periode 2017-2020. Ukuran perusahaan diukur dengan Ln (size). Kepemilikan diukur dengan membandingkan jumlah saham yang dimiliki institusi dengan jumlah saham yang diterbitkan. Komisaris independen diukur dengan membandingkan jumlah komisaris independen dengan jumlah total dewan komisaris. Sedangkan Penghindaran Pajak diukur dengan *effective tax rate* (ETR).

Data yang digunakan dalam penelitian ini adalah data sekunder yang berasal dari laporan keuangan tahunan perusahaan *food and beverage* periode 2017-2020. Teknik pengambilan sampel dilakukan dengan metode *purposive sampling*. Jumlah perusahaan *food and beverage* yang dijadikan sampel sebanyak 15 perusahaan sehingga ada 60 data observasi. Metode analisis yang digunakan adalah analisis regresi berganda.

Hasil penelitian ini menunjukkan bahwa Ukuran Perusahaan berpengaruh terhadap penghindaran pajak pada perusahaan *food and beverage* di Indonesia. Sementara itu Kepemilikan Institusional dan Komisaris Independen tidak berpengaruh terhadap penghindaran pajak perusahaan *food and beverage* di Indonesia.

Kata Kunci: Penghindaran Pajak, Ukuran Perusahaan, Kepemilikan Institusional, dan Komisaris Independen.

ABSTRACT

This study aims to examine the effect of firm size, institutional ownership, and independent commissioner on tax avoidance in sub sector food and beverage companies for the 2017-2020 period. Firm Size is measured by Ln (size). Institutional ownership is measured by comparing by the institution with the number of shares issued. Independent commissioners are measured by comparing the number of independent commissioners to the total number of commissioners. Meanwhile, tax avoidance is measured by the effective tax ratio.

The data used in this study is secondary data originating from the annual financial statements reports of food and beverage companies for the 2017-2020 period. The sampling technique was carried out by a purposive sampling method. The number of food and beverage companies that are used as samples are 15 companies so that there are 60 observational data. The analytical method used is multiple regression analysis.

The result of this study indicates that firm size has an effect on tax avoidance in food and beverage companies in Indonesia. Meanwhile, Institutional ownership and independent commissioners has no effect on tax avoidance in food and beverage companies in Indonesia.

Keywords : Tax Avoidance, Firm Size, Institutional Ownership, and Independent Commissioners