

ABSTRAK

Tujuan penelitian ini adalah untuk menguji pengaruh *Good Corporate Governance* terhadap *Tax Avoidance*. Pengujian ini dilakukan melibatkan dewan komisaris independen, komite audit, pandemic covid- 19, dan profitabilitas, leverage, ukuran perusahaan sebagai variabel kontrol. Penelitian ini dilakukan pada perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2016 – 2020, sehingga populasi penelitian sebanyak 20. Pengukuran variabel *tax avoidance* menggunakan ETR (Effective Tax Rate) untuk mengukur tingkat penghindaran pajak. Hasil penelitian ini ditemukan bahwa dewan komisaris independen dan komite audit tidak berpengaruh terhadap *tax avoidance*, dan kepemilikan institusional berpengaruh negative terhadap *tax avoidance*.

Kata kunci : *Good Corporate Governance*, Dewan Komisaris Independen, Komite Audit, Kepemilikan Institusional, *Tax Avoidance*, Pandemi Covid-19.

ABSTRACT

The purpose of this study was to examine the effect of Good Corporate Governance on Tax Avoidance. This test was carried out involving an independent board of commissioners, audit committee, the covid-19 pandemic, and profitability, leverage, firm size as control variables. The research was conducted on food and beverage sub sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2016 – 2020 research period, so the research population was 20. Measurement of the tax avoidance variable used ETR (Effective Tax Rate) to measure the level of tax avoidance. The results of this study found that independent commissioners and audit committees have no effect on tax avoidance, and institutional ownership has a negative effect on tax avoidance.

Keywords : *Good Corporate Governance, Independent Board of Commissioners, Audit Committee, Institutional Ownership, Tax Avoidance, Covid-19 Pandemic*