

CHAPTER IV

CONCLUSION

The primary purpose of writing this paper is to test how variable leverage, institutional ownership, independent commissioners, and managerial ownership can affect tax avoidance. Many variables influence tax avoidance, but the abovementioned variables have not been updated, especially during the Covid-19 pandemic. In this study, the sample used was 42 mining companies registered with the IDX in 2020.

Based on the outcomes of studies and discussions on this study, it is able to be concluded that numerous variables inclusive of leverage, institutional ownership, managerial ownership, and independent commissioners do not have a significant influence on tax avoidance in mining sector manufacturing companies listed on the Indonesia Stock Exchange for the period 2020. Independent commissioners do not have a significant impact on tax avoidance. This shows that the existence of independent commissioners cannot have an impact on the corporation's insurance to carry out tax avoidance movements and the existence of independent commissioners is most effective as a symbol of fulfilling IDX regulations. Managerial ownership has a huge have impact on a terrible course on tax avoidance. This suggests that managers' tax avoidance will decrease with a higher