

ABSTRAK

Penelitian ini dilakukan untuk mengetahui pengaruh variabel komisaris independen, komite audit, kepemilikan institusional, kepemilikan manajerial, profitabilitas, leverage, ukuran perusahaan, dan *corporate social responsibility* terhadap praktik penghindaran pajak di Indonesia. Penelitian ini menggunakan 29 jurnal yang telah diterbitkan antara tahun 2017 – 2021 tentang penghindaran pajak di Indonesia untuk diteliti lebih lanjut menggunakan teknik meta analisis. Meta analisis digunakan untuk menggambarkan penelitian yang telah ada mengenai determinan dari penghindaran pajak. Hasil dari penelitian ini mengindikasikan bahwa komisaris independen, komite audit, kepemilikan institusional, profitabilitas, leverage, *corporate social responsibility* ukuran perusahaan berpengaruh positif terhadap penghindaran pajak. Lebih lanjut, kepemilikan manajerial memiliki pengaruh negatif terhadap penghindaran pajak. Implikasi dari hasil penelitian ini diharapkan dapat membuktikan teori keagenan yang digunakan sebagai dasar penelitian terbukti benar.

Kata kunci: Penghindaran pajak, Meta Analisis, Teori Agensi

ABSTRACT

This study was conducted to determine the effect of the variables of independent commissioners, audit committees, institutional ownership, managerial ownership, profitability, leverage, company size, and corporate social responsibility on tax avoidance practices in Indonesia. This study uses 29 journals that have been published between 2017 – 2021 on tax avoidance in Indonesia for further research using meta-analysis techniques. Meta-analysis is used to describe existing research on the determinants of tax avoidance. The results of this study indicate that independent commissioners, audit committees, institutional ownership, profitability, leverage, corporate social responsibility, firm size have a positive effect on tax avoidance. Furthermore, managerial ownership has a negative effect on tax avoidance. The implications of the results of this study are expected to be able to prove that the agency theory used as the basis for research is proven correct.

Keywords: Tax avoidance, Meta Analysis, Agency Theory