

# Analisis pengaruh insentif manajemen terhadap penghindaran pajak dengan tata kelola perusahaan sebagai variable moderasi = Analysis on the effects of management compensation on tax avoidance with corporate governance as moderating variable

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## Abstrak

### [<b>ABSTRAK</b>]

Penelitian ini bertujuan untuk meneliti pengaruh insentif manajemen terhadap penghindaran pajak dengan tata kelola perusahaan sebagai variabel moderasi. Insentif manajemen yang diwakilkan komponen manajemen kunci dibagi dengan cash flow from operation sebagai variabel independen. Penghindaran pajak diwakilkan dengan current ETR sebagai variabel dependen. Sedangkan tata kelola perusahaan dalam penelitian ini diukur dengan skor efektifitas dewan komisaris dan efektifitas komite audit. Hasil penelitian ini menunjukkan bahwa insentif manajemen berpengaruh positif signifikan terhadap penghindaran pajak.

Hasil penelitian ini juga menunjukkan efektifitas dewan komisaris memperlemah hubungan insentif manajemen terhadap penghindaran pajak. Sedangkan efektifitas komite audit tidak mempengaruhi hubungan insentif manajemen terhadap penghindaran pajak.

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### <i><b>ABSTRACT</b></i>

The research aims to analyze the effects of management compensation on tax avoidance with corporate governance as variable moderation. Management compensation is measured by key management components divide by cash flow from operations as independen variable. Tax avoidance is represented by the current ETR as dependent variable. While corporate governance in this research was measured by score effectiveness of commissioners and the effectiveness of audit committee.

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