

**PENGARUH KEPEMILIKAN SAHAM ASING, KUALITAS
INFORMASI INTERNAL, DAN PUBLISITAS *CHIEF
EXECUTIVE OFFICER* TERHADAP PENGHINDARAN
PAJAK**

**(Studi Kasus Pada Perusahaan Manufaktur yang terdaftar di Bursa Efek
Indonesia Tahun 2018-2020)**

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ABSTRAK

Penelitian ini bertujuan untuk membuktikan pengaruh Kepemilikan Saham Asing, Kualitas Informasi Internal, dan Publisitas *Chief Executive Officer* Terhadap Penghindaran Pajak dengan menggunakan proksi CASH ETR pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2018-2020. Teknik pengambilan sampel yang digunakan adalah purposive sampling. Sehingga dapat diperoleh sebanyak 35 perusahaan. Penelitian ini dilakukan pada tahun 2018-2020, sehingga jumlah data dalam penelitian ini sebanyak 105 data. Metode analisis data yang digunakan adalah regresi linear berganda dengan alat uji SPSS V.26. penelitian ini menghasilkan bahwa Kualitas Informasi Internal dan Publisitas *Chief Executive Officer* berpengaruh signifikan terhadap Penghindaran Pajak. Sedangkan Kepemilikan Saham Asing tidak berpengaruh signifikan terhadap Penghindaran Pajak.

**Kata kunci :Penghindaran Pajak, Kepemilikan Saham Asing, Kualitas
Informasi Internal dan Publisitas *Chief Executive Officer***

***THE EFFECT OF FOREIGN SHARE OWNERSHIP, QUALITY
OF INTERNAL INFORMATION, AND PUBLICITY CHIEF
EXECUTIVE OFFICER ON TAX AVOIDANCE***

*(A case study on a manufacturing company listed on the Indonesia Stock
Exchange in 2018-2020)*

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ABSTRACT

The objective of this research was finding out the effect of the foreign share ownership, the internal information quality, and the chief executive officer publicity on the tax avoidance through the CASH ETR from the manufacturing companies indexed in Indonesia Stock Exchange for the period of 2018-2020. The sampling technique used in this research was through the purposive sampling. The number of the samples used in this research per year was 35 samples. The total of the samples used in this research during 2018-2020 was 105 data. The data analyzing technique used in this research was through the multiple linear regression. The analytical tool used in this research was SPSS V.26. The result of this research was that the internal information quality and the chief executive officer publicity affected the tax avoidance significantly; however, the foreign share ownership did not affect the tax avoidance significantly.

Keywords: *Tax Avoidance, Foreign Share Ownership, Internal Information Quality, Chief Executive Officer Publicity*