ABSTRAK

HASRIYANTI. 2022. Pengaruh Penerapan *Goood Corporate Governance* Terhadap Kinerja Perusahaan Dimoderasi *Tax Avoidance* Pada Perusahaan Infrastruktur Yang Terdaftar Di Bursa Efek Indonesia. Skripsi. Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Pembimbing I Moh Aris Pasigai dan Pembimbing II Idrawahyuni.

Penelitian ini bertujuan untuk menguji pengaruh penerapan *good corporate governance* terhadap kinerja perusahaan dimoderasi *tax avoidance* pada perusahaan infrastruktur yang terdaftar di Bursa Efek Indonesia tahun 2018-2020. Indikator *good corporate governance* yang digunakan dalam penelitian ini antara lain: kepemilikan institusional (X_1), dewan komisaris independen (X_2), dan komite audit (X_3). Penelitian ini merupakan jenis penelitian kuantitatif teknik pengambilan sampel dilakukan dengan menggunakan *teknik purposive sampling*. Sehingga diperoleh sebanyak 15 perusahaan infrastruktur yang terdaftar di Bursa Efek Indonesia tahun 2018-2020 dengan total data pengamatan sebanyak 45 data selama 3 tahun pengamatan. Teknik pengumpulan data yang digunakan adalah metode dokumentasi. Teknik analisis statistik deskriptif, uji asumsi klasik, analisis regresi linear berganda, uji koefisien determinasi (uji R^2) dan uji parsial (uji-t) dengan pengolahan data alat bantu SPSS versi 25. Hasil penelitian ini menunjukkan bahwa kepemilikan institusional berpengaruh positif terhadap kinerja perusahaan, dewan komisaris independen berpengaruh positif dan signifikan terhadap kinerja perusahaan, komite audit tidak berpengaruh terhadap kinerja perusahaan, *tax avoidance* tidak mampu memoderasi kepemilikan institusional terhadap kinerja perusahaan, *tax avoidance* mampu memoderasi dewan komisaris independen terhadap kinerja perusahaan, dan *tax avoidance* tidak mampu memoderasi komite audit terhadap kinerja perusahaan.

Kata Kunci: Kepemilikan institusional, dewan komisaris indepenen, komite audit, kinerja perusahaan, *tax avoidance*

ABSTRACT

HASRIYANTI. 2022. The Effect of Good Corporate Governance Implementation on Corporate Performance Moderated Tax Avoidance in Infrastructure Companies Listed on the Indonesia Stock Exchange. Thesis. Accounting Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by: Supervisor I Moh Aris Pasigai and Supervisor II Idrawahyuni.

This study aims to examine the effect of the implementation of good corporate governance on corporate performance moderated by tax avoidance on infrastructure companies listed on the Indonesia Stock Exchange in 2018-2020. Good corporate governance indicators used in this study include: institutional ownership (X_1), independent board of commissioners (X_2), and audit committee (X_3). This research is a type of quantitative research, the sampling technique is carried out using purposive sampling technique. So that there were 15 infrastructure companies listed on the Indonesia Stock Exchange in 2018-2020 with a total of 45 data observations for 3 years of observation. The data collection technique used is the documentation method. Descriptive analysis technique, classical assumption test, multiple linear regression analysis, coefficient of determination test (R2) and partial test (t-test) with data processing tool SPSS version 25. The results of this study indicate that institutional ownership has a positive effect on company performance, independent board of commissioners has a positive and significant effect on company performance, audit committee has no effect on company performance, tax avoidance is not able to moderate institutional ownership on company performance, tax avoidance is able to moderate independent board of commissioners on company performance, and tax avoidance is not able to moderate audit committee on company performance. company performance.

Keywords: *Institutional ownership, independent board of commissioners, audit committee, company performance, tax avoidance.*