

## ABSTRAK

Skripsi ini berisikan sebuah penelitian yang meneliti dan menganalisis mengenai bagaimana *financial distress* dan *Good Corporate Governance* berpengaruh terhadap *Tax Avoidance*. Adapun komponen *Good corporate governance* yaitu kepemilikan manajerial, ukuran dewan direksi, ukuran dewan komisaris independen dan komite audit. Penelitian ini menggunakan data sekunder yang terdaftar di BEI pada seluruh perusahaan manufaktur periode 2016-2018. Terdapat 138 sampel untuk diteliti. Teknik pengambilan sampel dengan menggunakan teknik purposive sampling. Metode analisis pada penelitian ini yaitu metode Analisis Regresi Linear Berganda. Kepemilikan manajerial dan komite audit berpengaruh negatif signifikan terhadap *tax avoidance* dalam hasil penelitian ini. Ukuran dewan direksi memiliki pengaruh positif tidak signifikan terhadap *tax avoidance*. Serta *financial distress* dan ukuran dewan komisaris independen berpengaruh negatif dan tidak signifikan terhadap *tax avoidance*.

**Kata kunci :** *Financial Distress, GCG, Tax Avoidance*

## **ABSTRACT**

*The thesis contains a research that examine and analyze how financial distress and good corporates governance affect tax avoidance. The components of good corporate govenance are managerial ownership, board of directors size, size of the independent commissioners and audit committes. This research uses secondary data that is listed on the Indonesia Stock Exchange in all manufacturing companies in the 2016-2018 period. There are 138 samples to research. The sampling technique using purposive sampling method. The method of analysis applied in this research is the multiples linear regression analysis method. Managerial ownership and audit committee have a negative and significant effect on tax avoidance in this result of this research. The size ofthe board of directors has no significant positive effect on tax avoidance. And financial distress and the sizeofthe independent board of commissioners have a negative and not significant effecton tax avoidace.*

*Key Words :Financial distress,GCG,Tax Avoidance*