

***THE EFFECT OF AUDIT QUALITY AND CORPORATE  
GOVERNANCE ON TAX AGGRESSIVENESS***

*(Survey on Manufacturing Companies Listed on the IDX in 2021-2023)*

by

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***ABSTRACT***

*This research aims to find out how audit quality, corporate governance and tax aggressiveness on manufacturing companies listed on the Indonesia Stock Exchange in 2021-2023. In addition, this study aims to find out how the influence of audit quality, institutional ownership, managerial ownership, and independent board of commissioners simultaneously and partially to the tax aggressiveness of manufacturing companies listed on the IDX in 2021-2023. This quantitative descriptive research uses secondary data from financial and annual statements, analyzed by regression of panel data through Eviews12. The result of this study show that: (1) audit quality, and corporate governance in manufacturing companies listed on the IDX in 2021-2023 showed fluctuating but relatively consistent patterns. (2) Simultaneously audit quality and corporate governance have negative and significant effect on tax aggressiveness, audit quality and institutional ownership partially has no effect on tax aggressiveness, managerial ownership and independent board of commissioners partially have a negative and significant effect on tax aggressiveness.*

**Keywords:** *Audit Quality, Institutional Ownership, Managerial Ownership, Independent Board of Commissioners, Tax aggressiveness.*

**PENGARUH *AUDIT QUALITY* DAN *CORPORATE GOVERNANCE*  
TERHADAP AGRESIVITAS PAJAK**

(Survei pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2021-2023)

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui bagaimana *audit quality*, *corporate governance* dan agresivitas pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2021-2023. Selain itu, penelitian ini bertujuan untuk mengetahui bagaimana pengaruh *audit quality*, kepemilikan institusional, kepemilikan manajerial, dan dewan komisaris independen secara simultan dan parsial terhadap agresivitas pajak perusahaan manufaktur yang terdaftar di BEI tahun 2021-2023. Penelitian deskriptif kuantitatif ini menggunakan data sekunder dari laporan keuangan dan tahunan, dianalisis dengan regresi data panel melalui *Eviews12*. Hasil penelitian ini menunjukkan bahwa: (1) *audit quality*, dan *corporate governance* pada perusahaan manufaktur yang terdaftar di BEI 2021-2023 mengalami fluktuasi namun memiliki kecenderungan pola yang relatif seragam. (2) Secara simultan *audit quality* dan *corporate governance* berpengaruh negatif dan signifikan terhadap agresivitas pajak, *audit quality* dan kepemilikan institusional secara parsial tidak berpengaruh terhadap agresivitas pajak, kepemilikan manajerial dan dewan komisaris independen secara parsial berpengaruh negatif dan signifikan terhadap agresivitas pajak.

**Kata Kunci:** *Audit quality*, Kepemilikan Institusional, Kepemilikan Manajerial Dewan Komisaris Independen, agresivitas pajak.