

**PENGARUH TAX AVOIDANCE, GOOD CORPORATE GOVERNANCE
DAN STRUKTUR MODAL TERHADAP KINERJA PERUSAHAAN**
(Studi Empiris Pada Perusahaan Jasa Sub *Property, Real Estate* Dan Konstruksi
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ABSTRAK

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Penelitian ini bertujuan untuk menganalisis pengaruh *Tax Avoidance*, *Good Corporate Governance* dan Struktur Modal terhadap Kinerja Perusahaan. Dalam penelitian ini terdapat 7 data perusahaan *property, real estate* dan konstruksi bangunan dengan jumlah pengamatan selama 5 tahun (2015-2019) sebanyak 35 sampel penelitian yang diperoleh dengan metode *purposive sampling*. Metode pengumpulan data dilakukan melalui studi dokumentasi. Teknik analisis data yang digunakan adalah analisis regresi berganda. Fokus penelitian ini *tax avoidance* yang diukur dengan *effective tax rate* (ETR), *good corporate governance* yang diukur dengan kriteria penskoran *presence of board of commisioner* (45%), *audit commite* (20%), *management* (20%), and *shareholder* (15%), struktur modal diukur dengan *debt to asset ratio* (DAR). Hasil penelitian ini menunjukkan bahwa *tax avoidance* tidak berpengaruh terhadap kinerja perusahaan, GCG berpengaruh positif dan signifikan terhadap kinerja perusahaan, struktur modal berpengaruh negatif terhadap kinerja perusahaan.

Kata kunci : *Tax Avoidance, Good Corporate Governance, Struktur Modal, Kinerja Perusahaan*

**THE EFFECT OF TAX AVOIDANCE, GOOD CORPORATE GOVERNANCE
AND CAPITAL STRUCTURE ON THE FIRM PERFORMANCE**
(Empirical Study on Sub Property Services Company, Real Estate And
Construction of Buildings Registered In IDX 2015-2019)

Abstract

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This research aims to analyze the influence of Tax Avoidance, Good Corporate Governance and Capital Structure on The firm Performance. In this study there were 7 data of property, real estate and building construction companies with the number of observations for 5 years (2015-2019) as many as 35 research samples obtained by purposive sampling method. The method of data collection is done through documentation studies. The data analysis technique used is multiple regression analysis. The focus of this study was tax avoidance as measured by effective tax rate (ETR), good corporate governance as measured by the assessment criteria of the presence of board of commissioner (45%), audit committee (20%), management (20%), and shareholder (15%), the capital structure measured by debt to asset ratio (DAR). The results of this study show that tax avoidance has no effect on the firm performance, GCG has a significant effect on the firm performance, the capital structure has a significant affects the firm performance.

Keywords : Tax Avoidance, Good Corporate Governance, Capital Structure, firm Performance