

INTISARI

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh pengungkapan *Corporate Social Responsibility* dan mekanisme *Corporate Governance* terhadap *Tax Avoidance*. Masalah dalam penelitian yaitu banyaknya perusahaan yang melakukan penghindaran pajak demi mengoptimalkan laba penghasilan perusahaan. Studi kasus pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016-2018. Teknik sampling yang digunakan oleh penulis yaitu non probability sampling dengan teknik purposive sampling untuk mengetahui pengaruh pengungkapan *Corporate Social Responsibility*, kepemilikan institusional, kepemilikan manajerial, dewan komisaris, kualitas audit dan komite audit terhadap *tax avoidance*. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah studi kepustakaan (library research) dan dokumenter. Teknik Analisa data yang dipakai dalam penelitian ini adalah uji asumsi klasik, uji deskriptif, uji hipotesis (uji t), uji regresi linear berganda, dan koefisien determinasi. Hasil penelitian menunjukkan bahwa pengungkapan *corporate social responsibility* berpengaruh negatif tidak signifikan, kepemilikan institusional dan kepemilikan manajerial berpengaruh negatif signifikan, sedangkan pada dewan komisaris berpengaruh positif tidak signifikan, lalu pada kualitas audit berpengaruh negatif signifikan dan komite audit berpengaruh positif tidak signifikan terhadap *tax avoidance*.

Kata Kunci : Corporate Social Responsibility, Corporate Governance, Tax Avoidance

ABSTRACT

Corporate Social Responsibility and Changes in Corporate Governance Against Tax Avoidance. The problem in research is that companies do tax avoidance in order to optimize corporate profits. Case study on manufacturing companies reported on the Indonesia Stock Exchange for the period of 2016-2018. The sampling technique used by the writer viz. non probability sampling with purposive sampling technique to determine the effect of corporate social responsibility disclosure, institutional ownership, managerial ownership, board of commissioners, audit quality and audit audit on tax avoidance. Data collection techniques used in this study were the study of literature (literature study) and documentaries. Data analysis techniques used in this study are the classic assumption test, descriptive test, hypothesis test (t test), multiple linear regression test, and the coefficient of determination. The results showed that the disclosure of corporate social responsibility had no significant negative effect, institutional ownership and managerial ownership had a significant negative effect, while the board of commissioners considered positively insignificant, then the audit quality was negatively significant and positive audit management was not significant to tax avoidance.

Keywords : Corporate Social Responsibility, Corporate Governance, Tax Avoidance