

## **ABSTRACT**

*This research aim to analyze influence of Good Corporate Governance to Tax Avoidance with Corporate Social Responsibility Disclosure as a intervening variable (Case Study on The Association of Southeast Asian Nations (ASEAN) Countries. Technique sampling is purposive sampling. The research is conducted on the TOP 50 of Manufacturing companies in The Association of Southeast Asian Nations (ASEAN) Countries (2014-2015) range of time. The estimation model being used is multiple regression analysis.*

*The purpose of this study was to determine are Good Corporate Governance have an influence on Tax Avoidance and is Corporate Social Responsibility Disclosure able to mediate the relationship Good Corporate Governance to Tax Avoidance. The study involved tri variables, which is, one dependent variable, one independent variables and one variable of moderation. The dependent variable in this study was Tax Avoidance. The independent variables in this study are Good Corporate Governance, and Corporate Social Responsibility Disclosure as a intervening variable.*

*The expected results of this research proposal is, Good Corporate Governance has significant effect with Tax Avoidance and Corporate Social Responsibility Disclosure be able to mediate the relationship between Good Corporate Governance has effect with Tax Avoidance.*

*Keywords : Good Corporate Governance, Tax Avoidance, Corporate Social Responsibility Disclosure.*

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Good Corporate Governance* terhadap Penghindaran Pajak dengan Pengungkapan *Corporate Social Responsibility* sebagai Variabel Intervening (Studi Lintas Negara ASEAN). Teknik pengambilan sampel yang digunakan adalah *purposive sampling*. Penelitian dilakukan terhadap TOP 50 Perusahaan Manufaktur di negara ASEAN dengan rentang waktu penelitian 2014-2015. Estimasi model penelitian yang digunakan adalah analisis regresi berganda.

Adapun tujuan dari penelitian ini adalah untuk mengetahui apakah pengaruh *Good Corporate Governance* terhadap Penghindaran Pajak dan apakah Pengungkapan *Corporate Social Responsibility* mampu memediasi hubungan *Good Corporate Governance* terhadap Penghindaran Pajak. Penelitian ini melibatkan 3 (tiga) variabel yang terdiri atas 1 (satu) variabel terikat (dependen), 1 (satu) variabel bebas (independen), dan 1 (satu) variabel intervening. Variabel dependen dalam penelitian ini adalah Penghindaran Pajak. Variabel independen dalam penelitian ini adalah *Good Corporate Governance* serta Pengungkapan *Corporate Social Responsibility* sebagai variabel intervening.

Hasil yang diharapkan dari usulan penelitian ini yaitu *Good Corporate Governance* signifikan terhadap Penghindaran Pajak dan Pengungkapan *Corporate Social Responsibility* mampu memediasi hubungan *Good Corporate Governance* terhadap Penghindaran Pajak.

Kata kunci : Tata Kelola Perusahaan, Pengungkapan Tanggungjawab Sosial Perusahaan, Penghindaran Pajak.