

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Corporate Social Responsibility* (CSR) dan *good corporate governance* (komisaris independen, komite audit, dan kualitas audit) terhadap penghindaran pajak. Sampel penelitian terdiri atas 12 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) dengan jumlah pengamatan sebesar 60 dan dipilih secara *purposive sampling*. Analisis data dalam penelitian ini menggunakan analisis regresi berganda (*Multiple Regression Analysis*) dengan variabel independen *Corporate Social Responsibility* (CSR) yang diproxykan dengan CSRDI, proporsi komisaris independen, jumlah komite audit, kualitas audit (ukuran KAP) terhadap penghindaran pajak yang diproxykan dengan *Effective Tax Rate* (ETR). Hasil penelitian menunjukkan bahwa CSR tidak berpengaruh terhadap penghindaran pajak, komisaris independen tidak berpengaruh terhadap penghindaran pajak, komite audit berpengaruh terhadap penghindaran pajak, dan kualitas audit tidak berpengaruh terhadap penghindaran pajak.

**Kata kunci:** *Corporate Social Responsibility, Good Corporate Governance, Komisaris Independen, Komite Audit, Kualitas Audit, Penghindaran Pajak*



## **ABSTRACT**

*This research is aimed to find out the influence of Corporate Social Responsibility (CSR) and good corporate governance (independent commissioners, audit committees, and audit quality) to the corporate tax avoidance. The research samples are 12 banking companies which are listed in Indonesia Stock Exchange (IDX) with 43 observations and these companies have been selected by using purposive sampling. The data analysis in this research has been carried out by using multiple regression analysis and Corporate Social Responsibility (CSR) independent variable which is proxy by the CSRDI, the proportion of independent commissioners, the number of audit committee, and audit quality (PAF size) to the tax avoidance which is proxy by ETR. The result of the research shows that the CSR do not give any influence to the tax avoidance, the independent commissioner do not give any influence to the tax avoidance, audit committee give influence to the tax avoidance, and audit quality do not give any influence to the tax avoidance.*

**Keywords:** *Corporate Social Responsibility, Good Corporate Governance, Independent Commissioners, Audit Committees, Audit Quality, Tax Avoidance*

