

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kepemilikan keluarga, *corporate governance*, dan *corporate social responsibility* terhadap *tax avoidance* (studi empiris pada perusahaan barang dan konsumsi yang terdaftar di BEI pada tahun 2013-2017). Sampel dalam penelitian ini sebanyak 65 dari 13 perusahaan yang memenuhi kriteria. Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah metode *purposive sampling*.

Hasil dari penelitian ini menunjukkan bahwa (1) kepemilikan keluarga berpengaruh signifikan terhadap *tax avoidance* (2) *corporate governance* yang diproksikan komite audit berpengaruh negative secara signifikan terhadap *tax avoidance* (3) *corporate social responsibility (csr)* tidak berpengaruh terhadap *tax avoidance*.

Kata kunci : kepemilikan keluarga, *corporate governance* , *Corporate social responsibility*, *tax avoidance*.



## **ABSTRACT**

*This study aims to examine the effect of family ownership, corporate governance, and corporate social responsibility on tax avoidance (empirical studies on goods and consumption companies listed on the Indonesian Stock Exchange in 2013-2017). The sample in this study were 65 out of 13 companies that met the criteria. The sampling technique used in this study was purposive sampling method.*

*The results of this study indicate that (1) family ownership has a significant effect on tax avoidance (2) corporate governance that is proxied by the audit committee has a significant negative effect on tax avoidance (3) corporate social responsibility (CSR) does not affect tax avoidance.*

*Keywords: family ownership, corporate governance, corporate social responsibility, tax avoidance.*



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