

## ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh *Corporate Social Responsibility*, Ukuran Perusahaan, Kepemilikan Keluarga dan *Corporate Governance* (Kualitas Audit) terhadap *Tax Avoidance*. Sampel yang digunakan adalah perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2011 s/d 2016.

*Tax Avoidance* diukur dengan menggunakan ETR (*Effective Tax Rate*). Indikator pengungkapan *Corporate Social Responsibility* diukur menggunakan indeks *Global Reporting Initiative* (GRI). Ukuran Perusahaan diukur dengan rasio dari total aset perusahaan. Kepemilikan keluarga diukur dengan melihat nama dewan komisaris dan dewan direksi yang cenderung sama dalam beberapa tahun. Dan kualitas audit diukur dengan variabel dummy. Data dalam penelitian ini diolah menggunakan *software* SPSS dengan metode analisis regresi linier berganda.

Hasil dari penelitian ini menunjukkan bahwa *Corporate Social Responsibility*, Kepemilikan Keluarga dan Kualitas Audit tidak berpengaruh terhadap *Tax Avoidance*. Sedangkan, Ukuran Perusahaan berpengaruh negatif terhadap *Tax Avoidance*.

**Kata kunci :** *Corporate Social Responsibility, Ukuran Perusahaan, Kepemilikan Keluarga, Corporate Governance, Kualitas Audit, Tax Avoidance*



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## **ABSTRACT**

*This study aims to obtain empirical evidence on the influence of Corporate Social Responsibility, Firm Size, Family Ownership and Corporate Governance (Quality Audit) to Tax Avoidance. The sample used is a company listed on the Indonesia Stock Exchange (IDX) period 2011 to 2016.*

*Tax Avoidance is measured by using ETR (Effective Tax Rate). Corporate Social Responsibility disclosure indicators are measured using the Global Reporting Initiative (GRI) index. Firm size is measured by the ratio of the total assets of the company. Family ownership is measured by looking at the names of boards of commissioners and boards that tend to be the same in a few years. And audit quality is measured by dummy variable. The data in this research is processed using SPSS software with multiple linear regression analysis method.*

*The results of this study indicate that Corporate Social Responsibility, Family Ownership and Audit Quality have no effect on Tax Avoidance. Meanwhile, company size has negative effect on Tax Avoidance.*

**Keywords:** *Corporate Social Responsibility, Firm Size, Family Ownership, Corporate Governance, Audit Quality, Tax Avoidance*

