

### ***Abstract***

*This research aims to know the effect of independent commissioners, corporate social responsibility, profitability, and management profits on tax avoidance. The population in this study was released by 24 manufacturing companies listed on the Indonesia Stock Exchange (IDX) with a research period of 2013 to 2017. Sampling was used by purposive sampling technique. This research model uses multiple regression analysis.*

*The results showed that the Independent Commissioner and Corporate Social Responsibility had no significant effect on Tax Avoidance, Profitability related to negative significance to Tax Avoidance and Profit Management had a significant positive effect on Tax Avoidance.*

*Keywords: Independent Commissioner, Corporate Social Responsibility, Profitability, Profit Management, Tax Avoidance.*



## ABSTRAK

Penelitian ini untuk mengetahui pengaruh komisaris independen, corporate social responsibility, profitabilitas, dan manajemen laba terhadap penghindaran pajak. Populasi dalam penelitian ini berjumlah 24 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) dengan periode penelitian tahun 2013 sampai dengan tahun 2017. Pengambilan sampel digunakan dengan teknik purposive sampling. Model penelitian ini menggunakan analisis regresi berganda.

Hasil penelitian menunjukkan bahwa Komisaris Independen dan Corporate Social Responsibility tidak berpengaruh signifikan terhadap Penghindaran Pajak, Profitabilitas berpengaruh negatif signifikan terhadap Penghindaran Pajak dan Manajemen Laba berpengaruh positif signifikan terhadap Penghindaran Pajak.

Kata Kunci : Komisaris Independen, Corporate Social Responsibility, Profitabilitas, Manajemen Laba, Penghindaran Pajak.

