

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *corporate social responsibility* dan *good corporate governance* terhadap *tax avoidance*. *Tax avoidance* merupakan variabel dependen dalam penelitian ini diukur dengan *Effective Tax Rate*. Variabel independen yang diteliti antara lain *corporate social responsibility* dan *good corporate governance* yang digunakan adalah Komisaris independen dan komite audit. *Corporate social responsibility* diukur dengan indikator GRI G4, dewan komisaris independen diukur dengan melihat jumlah dewan komisaris independen dan dewan komisaris. Komite audit diukur dengan melihat jumlah komite audit di perusahaan tersebut.

Penelitian ini memiliki sampel sebanyak 11 perusahaan sektor pertambangan dengan jumlah data 55 data yang listing di Bursa Efek Indonesia selama tahun 2014-2018 dengan menggunakan metode *purposive sampling*. Data yang digunakan diperoleh dari laporan keuangan dan annual report yang terdaftar di Bursa Efek Indonesia. Analisis data dilakukan dengan uji asumsi klasik dan pengujian hipotesis dengan metode regresi berganda.

Hasil dari penelitian ini menunjukkan bahwa *corporate social responsibility* tidak berpengaruh terhadap *Tax avoidance*, sedangkan Komisaris independen dan komite audit berpengaruh negatif terhadap *Tax avoidance* pada perusahaan sector pertambangan tahun 2014-2018.

Kata Kunci : *corporate social responsibility* , Komisaris independen, komite audit, *Tax avoidance*, *Effective Tax Rate*

ABSTRACT

This study aims to determine the effect of corporate social responsibility and good corporate governance on tax avoidance. Tax avoidance is the dependent variable in this study measured by the Effective Tax Rate. Independent variables examined include corporate social responsibility and good corporate governance that are used are independent commissioners and audit committees. Corporate social responsibility is measured by the GRI G4 indicator, the independent board of commissioners is measured by looking at the number of independent commissioners and the board of commissioners. The audit committee is measured by looking at the number of audit committees in the company.

This study has a sample of 11 mining sector companies with a total of 55 data listings on the Indonesia Stock Exchange during 2014-2018 using a purposive sampling method. The data used is obtained from financial reports and annual reports that are listed on the Indonesia Stock Exchange. Data analysis was performed with the classical assumption test and hypothesis testing with multiple regression methods.

The results of this study indicate that corporate social responsibility has no effect on tax avoidance, while independent commissioners and audit committees have a negative effect on tax avoidance in mining sector companies in 2014-2018.

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Keywords: corporate social responsibility, independent commissioner, audit committee, tax avoidance, effective tax rate.