ABSTRACT

This research aimed to obtain empirical evidence of the influence of Good Corporate Governance, Corporate Social Responsibility and profitability to the practice of tax avoidance. The sample that used in this research is companies listed on the Indonesia Stock Exchange (BEI), based on purposive sampling method was obtained 12 companies. Observation period was 2013-2015.

Tax avoidance is proxy by ETR. Good Corporate Governance which consist of Audit Commite, Commissioner Independent, Institutional Ownership and Managerial Ownership. The indicators disclosure of CSR is using Global Reporting Initiative (GRI) guideline. Variable profitability is measured by a ratio of ROA, The data in this research was processed using SPSS with multiple regression method.

The result of this research shows that the Institutional Ownership, Managerial Ownership and profitability have significant influence to the tax avoidance. Audit Commite, independent commissioner and Corporate Social Responsibility do not have significant influence to the practice of tax avoidance.

Keywords: Audit Commite, Commissioner Independent, Institutional Ownership and Managerial Ownership, Corporate Social Responsibility, profitability and Tax Avoidance.

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ABSTRAK

Penelitian ini untuk mengetahui Pengaruh Good Corporate Governance Corporate Social Responsibility dan Proftabiltas terhadap Penghindaran Pajak. Sempel yang digunakan adalah perusahaan yan terdaftar di Bursa Efek Indonesia (BEI). Berdasarkan metode purposive sampling diambil 12 perusahaan dengan periode penelitian dari 2013 – 2015.

Penghindaran Pajak menggunakan Proksi ETR. Good Corporate Governance yang menekankan pada proksi Komite Audit, Komisaris Independen, Kepemilikan Institusional, dan Kepemilikan Manajerial. Indikasi Pengungkapan Corporate Social Responsibility menggunakan Global Reporting Initiative (GRI). Variabel Profitabilitas diukur dengan rasio ROA. Data ini diproses dengan menggunakan SPSS dengan regresi linear berganda.

Hasil pengujian statistik menunjukan bahwa Kepemilikan Institusional, Kepemilikan Manajerial dan Profitabilitas berpengaruh terhadap penghindaran Pajak. Sedangkan Komite Audit, Komisaris Independen dan Corporate Social Responsibility tidak berpengaruh signifikan terhadap Penghindaran Pajak.

Kata kunci: Komite Audit, Komisaris Independen, Kepemilikan Institutional, Kepemilikan Manajerial, Corporate Social Responsibility, Profotabilitas dan Penghindaran Pajak

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