

## ABSTRAK

Penelitian ini untuk mengetahui pengaruh *good corporate governance*, *corporate social responsibility* dan profitabilitas terhadap penghindaran pajak. Sampel yang digunakan dalam penelitian ini adalah perusahaan pada sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) dengan menggunakan metode purposive sampling mengambil data 11 perusahaan dengan periode penelitian dari 2016-2020. Penghindaran pajak menggunakan proksi CETR, *Good Corporate Governance* yang menekankan pada proksi komisaris independen, kepemilikan institusional, dan komite audit. Indikasi pengungkapan *Corporate Social Responsibility* menggunakan *Global Reporting Initiative (GRI) Standards*. Sedangkan profitabilitas diukur dengan rasio ROA. Data ini di olah dengan menggunakan SPSS. Hasil dari penelitian ini menunjukkan bahwa komisaris independen, kepemilikan institusional dan *corporate social responsibility* berpengaruh negatif dan tidak signifikan terhadap penghindaran pajak, sedangkan komite audit dan profitabilitas berpengaruh signifikan terhadap penghindaran pajak

**Kata kunci:** Komisaris Independen, Kepemilikan Institusional, Komite Audit, *Corporate Social Responsibility*, Profitabilitas dan Penghindaran Pajak

## **ABSTRACT**

*This study is to determine the effect of good corporate governance, corporate social responsibility and profitability on tax avoidance. The sample used in this study were companies in the mining sectors listed on the Indonesia Stock Exchange (IDX) using the purposive sampling method, taking data from 15 companies with a research period from 2016-2020. Tax avoidance uses the CETR proxy, Good Corporate Governance which emphasizes the proxy of independent commissioners, institutional ownership, and audit committees. Indications of the disclosure of Corporate Social Responsibility use the Global Reporting Initiative (GRI) Standards. While profitability is measured by the ROA ratio. This data is processed using SPSS. The results of this study indicate that independent commissioners, institutional ownership and corporate social responsibility have a negative and insignificant effect on tax avoidance, while the audit committee and profitability have a significant effect on tax avoidance.*

***Keywords: Independent Commissioner, Institutional Ownership, Audit Committee, Corporate Social Responsibility, Profitability and Tax Avoidance***



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