

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *corporate social responsibility disclosure* dan manajemen laba terhadap penghindaran pajak dengan kepemilikan institusional sebagai variabel moderasi pada perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Periode 2018-2020. Penelitian ini merupakan penelitian kausal. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yang didasarkan pada kriteria – kriteria yang telah ditentukan. Berdasarkan metode tersebut didapatkan sebanyak 19 Perusahaan. Penelitian ini menggunakan regresi linear berganda dan *moderate regression analysis*. Hasil dari penelitian ini adalah *corporate social responsibility disclosure* tidak berpengaruh terhadap penghindaran pajak, dan manajemen laba berpengaruh negatif terhadap penghindaran pajak. Sedangkan kepemilikan intitusional memperkuat pengaruh negatif *corporate social responsibility disclosure* terhadap penghindaran pajak tetapi kepemilikan institusional tidak memoderasi pengaruh manajemen laba terhadap penghindaran pajak.

Kata Kunci : *Tax Avoidance, Corporate Social Responsibility Disclosure, Earnings Management, Institutional Ownership.*



UNIVERSITAS
MERCU BUANA

ABSTRAK

This study aims to determine the effect of corporate social responsibility disclosure and earnings management on tax avoidance with institutional ownership as a moderating variable in mining companies listed on the Indonesia Stock Exchange for the 2018-2020 period. This research is causal research. The sample in this study was obtained using a purposive sampling method, which is based on predetermined criteria. Based on this method, there were 19 companies. This study uses multiple linear regression and moderate regression analysis. The results of this study are that corporate social responsibility disclosure has no effect on tax evasion, and earnings management has a negative effect on tax evasion. While institutional ownership strengthens the negative effect of corporate social responsibility disclosure on tax avoidance, institutional ownership does not moderate the effect of earnings management on tax avoidance.

Keywords : Tax Avoidance, Corporate Social Responsibility Disclosure, Earnings Management, Institutional Ownership.



UNIVERSITAS
MERCU BUANA