

ABSTRACT

This study aims to know the effect of Corporate Social Responsibility, Corporate Risk, Corporate Governance (institutional ownership and independent board of commissioners) on tax avoidance. This research is a quantitative research in Manufacturing sector companies. Sampling using purposive sampling technique with a final sample of 78 companies. The data analysis technique used is descriptive statistics, classic assumption tests and hypothesis testing with multiple linear regression using the help of the IBM SPSS statistical program version 25.

The results of the study partially show that the Corporate Risk and Independent Board of Commissioners influence tax avoidance. For the Corporate Social Responsibility committee and Institutional Ownership does not affect Tax avoidance. While the results of the research simultaneously show corporate social responsibility, corporate risk, institutional ownership, independent commissioners influence tax avoidance.

Keywords: Corporate Social Responsibility, Corporate risk, institutional ownership, independent Commissioner tax avoidance.



ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Corporate Social Responsibility, Corporate Risk, Corporate Governance (kepemilikan institusional dan dewan komisaris independen) terhadap tax avoidance. Penelitian ini merupakan penelitian kuantitatif pada perusahaan sektor Manufaktur. Pengambilan sampel menggunakan teknik purposive sampling dengan sampel akhir sebanyak 78 perusahaan. Teknik analisis data yang digunakan adalah statistik deskriptif, uji asumsi klasik dan pengujian hipotesis dengan regresi linear berganda dengan menggunakan bantuan program IBM SPSS statistik versi 25.

Hasil penelitian secara parsial menunjukkan bahwa Corporate Risk dan Dewan Komisaris Independen berpengaruh terhadap tax avoidance. Untuk Komite Corporate Social Responsibility dan Kepemilikan Institusional tidak berpengaruh terhadap Tax avoidance. Sedangkan hasil penelitian secara simultan menunjukkan corporate social responsibility, corporate risk, kepemilikan institusional, komisaris independen berpengaruh terhadap tax avoidance.

Kata kunci : Corporate Social Responsibility, Corporate risk, kepemilikan institusional, Komisaris independen tax avoidance.

