

## INTISARI

Penelitian ini dilakukan untuk menguji pengaruh Mekanisme *Corporate Governance*, *Corporate Social Responsibility*, Ukuran Perusahaan, dan *Leverage* terhadap Penghindaran Pajak. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2015-2017.

Dalam penelitian ini sampel dipilih menggunakan metode *purposive sampling* dan diperoleh 108 perusahaan yang menjadi sampel. Teknik pengumpulan data dalam penelitian ini dilakukan dengan teknik dokumentasi yaitu mengumpulkan sumber-sumber data dokumenter seperti laporan tahunan dan *summary of financial statement* perusahaan yang menjadi sampel penelitian atau diperoleh dari database Bursa Efek Indonesia (BEI) dan [www.idx.co.id](http://www.idx.co.id). Pengujian hipotesis menggunakan analisis regresi berganda. Pengolahan data dilakukan dengan menggunakan uji statistik regresi berganda dengan SPSS versi 15.0.

Berdasarkan analisis yang telah dilakukan diperoleh hasil bahwa kepemilikan institusional berpengaruh positif terhadap penghindaran pajak, proporsi dewan komisaris independen berpengaruh positif terhadap penghindaran pajak, kualitas audit berpengaruh positif terhadap penghindaran pajak, komite audit berpengaruh positif terhadap penghindaran pajak, *corporate social responsibility* berpengaruh positif terhadap penghindaran pajak, ukuran perusahaan berpengaruh negatif dan *leverage* berpengaruh positif terhadap penghindaran pajak.

Kata Kunci : Kepemilikan Institusional, Proporsi Dewan Komisaris Independen, Kualitas Audit, Komite Audit, *Corporate Social Responsibility*, Ukuran Perusahaan, dan *Leverage*.

## ABSTRACT

*This research aims to test the influence of Corporate Governance Mechanisms, Corporate Social Responsibility, Firm Size and Leverage towards tax avoidance. The population in this research is manufacturing companies listed on Indonesian Stock Exchange of years 2015-2017.*

*In this study sample selected by purposive sampling method and retrieved 108 companies that fit the criteria for sample. Data collection techniques in this research done by the documentation technique by collecting documentary data source such as annual reports and summary of financial statement of the companies that became the sample of the research or obtained from database of Indonesian Stock Exchange and [www.idx.co.id](http://www.idx.co.id). Hypothesis is done by using multiple regression analysis. The data processing is done by either multiple regression by statistical test using SPSS 15.0.*

*Based on the analysis has been done, the result show that institutional ownership has positive effect on tax avoidance, proportion of independent commissioners has positive effect on tax avoidance, audit quality has positive effect on tax avoidance, audit committee has positive effect on tax avoidance, corporate social responsibility has positive effect on tax avoidance, firm size has negative effect on tax avoidance and leverage has positive effect on tax avoidance.*

*Keywords: Institutional Ownership, Proportion of Independent Commissioners, Audit Quality, Audit Committee, Corporate Social Responsibility, Firm Size, Leverage*

