

INTISARI

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh *corporate social responsibility disclosure*, kepemilikan institusional, proporsi dewan komisaris independen, komite audit dan kualitas audit terhadap penghindaran pajak. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016 dan 2017. Dalam penelitian ini sampel dipilih menggunakan metode *purposive sampling* dan diperoleh 78 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*. Pengujian hipotesis menggunakan analisis regresi berganda. Pengolahan data dilakukan dengan menggunakan uji statistik regresi berganda dengan SPSS 15.

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

Kata kunci : *corporate social responsibility disclosure*, kepemilikan institusional, proporsi dewan komisaris independen, komite audit, kualitas audit, penghindaran pajak.

ABSTRACT

This study aims to determine the influence of corporate social responsibility disclosure, institutional ownership, proportion of independent commissioners, audit committee, audit quality towards tax avoidance. The population in this research is manufacturing companies listed in Indonesia stock exchange for the period 2016 and 2017. In this study sample selected by purposive sampling method and retrieved 78 companies that fit the criteria for sample. Data collection techniques in this study done by the documentation technique by collecting documentary data sources such as annual reports of the companies that became the sample of the research or obtained from database of Indonesian Stock Exchange and www.idx.co.id. Hypothesis testing is done using multiple regression analysis. The data processing is done by either using a multiple linear regression by statistical test using SPSS 15.

Based on the analysis has been done, the result show that corporate social responsibility disclosure has negative effect on tax avoidance, institutional ownership has positive effect on tax avoidance, proportion of independent commissioners has not effect on tax avoidance, audit committee has not effect on tax avoidance and audit quality has not effect on tax avoidance.

Keywords: corporate social responsibility disclosure, institutional ownership, proportion of independent commissioners, audit committee, audit quality, tax avoidance