

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh corporate governance, profitabilitas, kepemilikan keluarga dan *corporate social responsibility* terhadap penghindaran pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2012-2014. Total sampel yang digunakan 67 perusahaan. Sampel dalam penelitian dipilih dengan menggunakan metode *purposive sampling*. Metode analisa yang digunakan adalah analisis regresi berganda. Variabel yang diuji dalam penelitian ini terdiri dari corporate governance, profitabilitas, kepemilikan keluarga dan *corporate social responsibility*.

Berdasarkan analisis diperoleh hasil bahwa komite audit dan profitabilitas memiliki pengaruh negatif signifikan terhadap penghindaran pajak, sedangkan komisaris independen, kepemilikan keluarga dan *corporate social responsibility* tidak memiliki pengaruh yang signifikan terhadap penghindaran pajak.

Kata Kunci: penghindaran pajak, komisaris independen, komite audit, profitabilitas, kepemilikan keluarga, *corporate social responsibility*.

ABSTRACT

This study aimed to examine the effect of corporate governance , profitability , family ownership and corporate social responsibility against tax evasion on manufacturing companies listed in Indonesia Stock Exchange 2012-2014 . Total sample used 67 companies . The samples were selected using purposive sampling method . The analytical methods used are multiple regression analysis . The variables tested in this study consisted of the independence of corporate governance , profitability , family ownership and corporate social responsibility .

Based on the analysis result that the audit committee and profitability have a significant negative effect on tax evasion , while the independent directors , family ownership and corporate social responsibility does not have a significant effect on tax evasion .

Keywords : *tax evasion , independent directors , audit committee , profitability , family ownership , corporate social responsibility .*