

## ABSTRAK

*Tax avoidance* adalah usaha yang dilakukan untuk mengurangi pembayaran pajak dengan tetap menaati peraturan yang ada. Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, *corporate governance* (proporsi dewan komisaris independen, komite audit, kualitas audit, kepemilikan institusional, kepemilikan manajerial) dan *corporate social responsibility disclosure* terhadap *tax avoidance*. Penelitian ini merupakan replikasi dengan modifikasi dari penelitian Maraya dan Yendrawati (2016) yang meneliti tentang pengaruh *corporate governance* dan *corporate social responsibility disclosure* terhadap *tax avoidance* yang diprosikan dengan *effective tax rate* (ETR). Populasi dalam penelitian ini adalah seluruh perusahaan pertambangan dan perkebunan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2013-2017. Teknik pengambilan sampel ini menggunakan *purposive sampling* dan diperoleh 11 sampel perusahaan pertambangan dan perkebunan. Teknik analisa dalam penelitian ini menggunakan analisa regresi linear berganda. Data yang digunakan adalah data sekunder diperoleh dari website resmi Bursa Efek Indonesia [www.idx.co.id](http://www.idx.co.id). Proses analisis menggunakan SPSS versi 16.0. Hasil dari penelitian ini menunjukkan bahwa profitabilitas, proporsi dewan komisaris independen, *corporate social responsibility disclosure* berpengaruh negatif signifikan terhadap *tax avoidance*. Sementara itu, komite audit, kualitas audit, kepemilikan institusional, kepemilikan manajerial tidak berpengaruh terhadap *tax avoidance*.

Kata kunci: *corporate governance*, *corporate social responsibility disclosure*, *effective tax rate*, profitabilitas, *tax avoidance*.

## **ABSTRACT**

*Tax avoidance is an effort made to reduce tax payments by still obeying existing regulations. This study aims to examine the effect of profitability, corporate governance (proportion of independent board of directors, audit committee, audit quality, institutional ownership, managerial ownership) and corporate social responsibility disclosure on tax avoidance. This research is a replication with a modification from the research of Maraya and Yendrawati (2016) which examines the influence of corporate governance and corporate social responsibility disclosure on tax avoidance which is proxied by an effective tax rate (ETR). The population in this study were all mining and plantation companies listed on the Indonesia Stock Exchange (IDX) in 2013-2017. This sampling technique uses purposive sampling and obtained 11 samples of mining and plantation companies. The analysis technique in this study uses multiple linear regression analysis. The data used is secondary data obtained from the official website of the Indonesia Stock Exchange [www.idx.co.id](http://www.idx.co.id). The analysis process uses SPSS version 16.0. The results of this study indicate that profitability, proportion of independent board of directors, corporate social responsibility disclosure have a significant negative effect on tax avoidance. Meanwhile, the audit committee, audit quality, institutional ownership, managerial ownership do not affect tax avoidance.*

*Keywords: corporate governance, corporate social responsibility disclosure, effective tax rate, profitability, tax avoidance.*