

ABSTRACT

The purpose of this study was to analyse the fiscal loss compensation, audit commite, audit quality, corporate social responsibility to Tax Avoidance. Samples were obtained from 69 manufacture companies which is listed in Indonesian Stock Exchange from 2014 – 2016 using purposive sampling technique. Secondary data were obtained from annual report which is published by Indonesia Stock Exchange. Data analysis used SPSS 16 aplication.

The results of the study indicated that fiscal loss compensation significantly to tax avoidance, Audit commite not significantly and audit quality negative significantly to tax avoidance. Corporate social responsibility significantly to tax avoidance too. Size significantly to tax avoidance. Size can controlling independent variable are fiscal loss compensation, audit commate, audit quality and corporate social responsibility.

Keywords : Fiscal Loss Compensation, Audit Commite, Audit Quality, Corporate Social Responsibility Size, Tax Avoidance

ABSTRAK

Penelitian ini bertujuan untuk menemukan bukti empiris tentang pengaruh kompensasi rugi fiskal, corporate governance dan corporate social responsibility terhadap penghindaran pajak (*tax avoidance*). Variabel dependen dalam penelitian ini adalah penghindaran pajak (*tax avoidance*). Variabel independennya meliputi kompensasi rugi fiskal, corporate governance yang berupa (komite audit dan kualitas audit) dan corporate social responsibility serta variabel controlling yaitu ukuran perusahaan. Penelitian ini menggunakan 69 sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2014-2016. Penelitian ini menggunakan metode purposive sampling dan data dianalisa menggunakan teknik regresi linear berganda.

Hasil penelitian menunjukkan bahwa kompensasi rugi fiskal berpengaruh signifikan terhadap tax avoidance, Komite audit tidak memiliki pengaruh yang signifikan serta kualitas audit juga berpengaruh negative dan signifikan terhadap tax avoidance, begitupula dengan CSR yang juga berpengaruh positif dan signifikan terhadap tax avoidance. Sedangkan ukuran perusahaan sendiri berpengaruh signifikan terhadap tax avoidance. Ukuran perusahaan mampu mengontrol hubungan antara kompensasi rugi fiskal, corporate governance dan corporate social responsibility.

Kata Kunci : Kompensasi Rugi Fiskal Komite audit, Kualitas Audit, *Corporate Social Responsibility*, Ukuran Perusahaan, Penghindaran Pajak (Tax Avoidance)