

ABSTRACT

Tax avoidance is mostly done by the tax payer because it is legal. There are several factors, the corporate social responsibility (CSR), profitability, leverage, independent commissioner and likuidity. This title of this study is effect of corporate social responsibility (CSR), profitability, leverage, independent commissioner and likuidity of tax avoidance.

Object of this research banking in registered at the Indonesian stock exchange the period observation 2012 – 2014. The kind of research this study causal or relation and effect. Type of data on secondary. A test used descriptive statistics, classical test the assumption, linear regression multiple. A method of the sample to technique purposive sampling. The are 33 banking on the sample.

The result showed Corporate social responsibility (CSR) have a negative influence on tax avoidance practices, profitability have had a positive impact on practices tax avoidance, leverage have had a positive impact on practices tax avoidance, independent commissioner have had a positive impact on practices tax avoidance, likuidity have had a negative impact on practices tax avoidance.

Keywords : Corporate social responsibility (CSR), Profitabilitas, Leverage, Likuiditas, Tax Avoidance

ABSTRAK

Penghindaran pajak banyak dilakukan oleh wajib pajak karena bersifat legal. Terdapat beberapa faktor yang mempengaruhi penghindaran pajak diantaranya *corporate social responsibility* (CSR), profitabilitas, *leverage*, komisaris independen dan *likuiditas*. Judul penelitian ini adalah pengaruh *corporate social responsibility* (CSR), profitabilitas, *leverage*, komisaris independen dan *likuiditas* terhadap praktik penghindaran pajak.

Obyek penelitian ini perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode pengamatan 2012 - 2014. Jenis penelitian ini studi kausal atau hubungan sebab akibat. Jenis data sekunder. Alat uji yang digunakan statistic deskriptif, uji asumsi klasik, dan regresi linear berganda. Metode pengambilan sampel dengan teknik *purposive sampling*. Terdapat 11 perbankan dalam pengambilan sampel.

Hasil penelitian menunjukkan *Corporate social responsibility* (CSR) berpengaruh negatif terhadap praktik penghindaran pajak, profitabilitas berpengaruh positif terhadap praktik penghindaran pajak, *leverage* berpengaruh positif terhadap praktik penghindaran pajak, komisaris independen berpengaruh positif terhadap praktik penghindaran pajak, *likuiditas* berpengaruh negatif terhadap praktik penghindaran pajak.

Kata kunci : *Corporate social responsibility* (CSR), Profitabilitas, *Leverage*, *Likuiditas*, *Tax Avoidance*