

ABSTRAK

Penelitian ini menguji dan menganalisis pengaruh *corporate social responsibility* (CSR), profitabilitas, *leverage*, dan komisaris independen terhadap praktik penghindaran pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Sampel penelitian ini adalah 12 perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) untuk tahun 2011-2015 dengan total observasi sebanyak 60 *firm-years*. Data dianalisis dengan menggunakan analisis regresi linier berganda.

Berdasarkan hasil analisis regresi linear berganda, diperoleh hasil (1) *Corporate Social Responsibility* (CSR) tidak berpengaruh signifikan terhadap Penghindaran Pajak (2) Profitabilitas berpengaruh signifikan terhadap Penghindaran Pajak (3) *Leverage* berpengaruh signifikan terhadap Penghindaran Pajak (4) Komisaris Independen tidak berpengaruh signifikan terhadap Penghindaran Pajak.

Kata Kunci : Penghindaran Pajak, *Corporate Social Responsibility* (CSR), Profitabilitas, *Leverage*, Komisaris Independen.

ABSTRACT

This study examines and analyzes the influence of corporate social responsibility (CSR), profitability, leverage, and independent commissioner against tax evasion practices of companies listed on the Indonesia Stock Exchange (IDX). Samples were 12 companies listed on the Indonesian Stock Exchange (IDX) for the years 2011-2015 with a total of 60 firm observation-years. Data were analyzed using multiple linear regression analysis.

Based on the results of multiple linear regression analysis, obtained results (1) Corporate Social Responsibility (CSR) no significant effect on the Avoidance of Double Taxation (2) Profitability significant effect on the Avoidance of Double Taxation (3) Leverage significant effect on taxation (4) Independent Commissioner has no significant effect against Tax Avoidance.

Keywords: Tax Avoidance, Corporate Social Responsibility (CSR), Profitability, Leverage, Independent Commissioner.