

ABSTRACT

The aims of this study are to determine: (1) The positive influence of corporate risk on tax avoidance (2) The negative influence of corporate governance on tax avoidance (3) The negative influence of corporate social responsibility on tax avoidance.

The sample in this study is banking companies listed on the Indonesian Stock Exchange during the period of 2012-2014. The sampling method in this research is using purposive sampling techniques. There are 13 companies that qualify as research samples. The analysis method of this research is multiple linear regression analysis.

The results of this study showed that: (1) Corporate risk has positive influence and not significant on tax avoidance (2) Corporate governance and Corporate social responsibility give negative influence and significant on tax avoidance (3) The three control variables, namely size were found to have no positive influence on tax avoidance and profitability and leverage has negative influence and not significant on tax avoidance.

Keywords: Corporate risk, corporate governance, corporate social responsibility, tax avoidance, size, profitability and leverage.

ABSTRAK

Penelitian ini bertujuan untuk mengetahui : (1) Pengaruh positif *corporate risk* terhadap *tax avoidance* (2) Pengaruh negatif *corporate governance* terhadap *tax avoidance* (3) Pengaruh negatif *corporate social responsibility* terhadap *tax avoidance*.

Sampel dalam penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia selama periode 2012-2014. Metode pengambilan sampel dalam penelitian ini menggunakan teknik *purposive sampling*. Terdapat 13 perusahaan yang memenuhi kriteria sebagai sampel penelitian. Metode analisis pada penelitian ini adalah analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa : (1) *corporate risk* berpengaruh positif dan tidak signifikan terhadap *tax avoidance* (2) *corporate governance* dan *corporate social responsibility* berpengaruh negatif dan signifikan terhadap *tax avoidance* (3) Tiga variabel kontrol yaitu *size* berpengaruh positif dan tidak signifikan terhadap *tax avoidance* serta profitabilitas dan *leverage* berpengaruh negatif dan tidak signifikan terhadap *tax avoidance*.

Kata Kunci: *Corporate risk, corporate governance, corporate social responsibility, tax avoidance, size, profitabilitas dan leverage.*