ABSRACT

Tax avoidance by the company is influenced by several factors such as good corporate governance and corporate social responsibility. Good corporate governance will make the company's management behavior manageable so that it can reduce tax avoidance. While corporate social responsibility is regarded as a cash rejection to avoid taxes to be paid. This study aims to determine the effect of good corporate governance and corporate social responsibility on tax avoidance

This research was conducted at manufacturing companies listed on the BEI period of observation year 2013-2015. The method of determining the sample used is purposive sampling method with a sample of 43 companies during the observation period of 3 consecutive years so that the total data is processed by 129, using of multiple linear regression technical analysis.

Based on the result of data analysis, obtained the result that the proportion of board of commissioner, audit quality and audit committee negatively influence against tax avoidance. And institutional ownership have negative effect is not significant to tax avoidance. While the variable of corporate social responsibility have positive effect not significant to tax avoidace.

Keywords ***:*** *tax avoidance, good corporate governance, corporate social responsibility*

ABSTRAK

Penghindaran pajak yang dilakukan oleh perusahaan dipengaruhi oleh beberapa faktor diantaranya *good corporate governance* dan *corporate social responsibility. Good corporate governance* yang baik akan membuat perilaku manajemen perusahaan dapat terkontrol sehingga bisa menekan penghindaran pajak. Sedangkan *corporate social responsibility* dianggap sebagai pengaliahan kas untuk menghindari pajak yang harus dibayar. Penelitian ini bertujuan untuk mengetahui pengaruh *good corporate governance* dan *corporate social responsibility* terhadap penghindaran pajak

Penelitian ini dilakukan di perusahaan manufaktur yang terdaftar di BEI periode tahun pengamatan 2013-2015. Metode penentuan sampel yang digunakan adalah metode *purposive sampling* dengan sampel sebanyak 43 perusahaan selama periode pengamatan 3 tahun berturut-turut sehingga total data yang diolah sebesar 129, dengan menggunakan teknis analisis regresi linier berganda.

Berdasarkan hasil analisis data, diperoleh hasil bahwa variabel proporsi dewan komisaris, kualitas audit dan komite audit perpengaruh negatif terhadap penghindaran pajak serta kepemilikan institusional berpengaruh tidak signifikan terhadap penghindaran pajak. sedangkan variabel *corporate social responsibility* berpengaruh positif tidak signifikan terhadap penghindaran pajak.

Kata kunci : *good corporate governance, corporate social responsibility,* penghindaran pajak