

***THE EFFECT OF GOOD CORPORATE GOVERNANCE AND CORPORATE
SOCIAL RESPONSIBILITY ON TAX AVOIDANCE***

(Study on Mining Company Listed in Indonesia Stock Exchange)

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ABSTRACT

This study aims to find out the influence of Good Corporate Governance (GCG) and Corporate Social Responsibility (CSR) towards Tax Avoidance. Good Corporate Governance is proxy by institutional ownership, independent commissioner, and audit committee, while Corporate Social Responsibility (CSR) is proxy by Corporate Social Responsibility Disclosure Index (CSRDI) and Tax Avoidance is proxied by Current Effective Tax Rate (CuETR). The object of this research is mining companies that listed in Indonesia Stock Exchange (IDX) for the 2017-2019 period, with a total sample of 22 companies or 66 observation data selected by purposive sampling method. The data are secondary data that obtained from companies website or Indonesia Stock Exchange (IDX) website and the data analysis by multiple regression analysis. The results show that institutional ownership, audit committee, and Corporate Social Responsibility have no significant effect on Tax Avoidance meanwhile independent commissioner have a negative significant towards Tax Avoidance.

Keywords : Institutional Ownership, Independent Commissioner, Audit Committee, Corporate Social Responsibility, Tax Avoidance

PENGARUH *GOOD CORPORATE GOVERNANCE* DAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP *TAX AVOIDANCE*

**(Studi Pada Perusahaan Pertambangan Yang Terdaftar
di Bursa Efek Indonesia)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Good Corporate Governance* (GCG) dan *Corporate Social Responsibility* (CSR) terhadap *Tax Avoidance*. *Good Corporate Governance* diproksi dengan kepemilikan institusional, komisaris independen, dan komite audit, sedangkan *Corporate Social Responsibility* diproksi dengan *Corporate Social Responsibility Disclosure Index* (CSRDI), dan *Tax Avoidance* diproksi dengan *Current Effective Tax Rate* (CuETR). Objek penelitian ini ialah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2019, dengan total sampel sebanyak 22 perusahaan atau 66 data observasi yang dipilih dengan metode *purposive sampling*. Data yang digunakan data sekunder yang diperoleh melalui *website* resmi perusahaan ataupun *website* Bursa Efek Indonesia (BEI) dan analisis yang digunakan adalah analisis regresi linier berganda. Hasil analisis regresi menunjukkan bahwa kepemilikan institusional, komite audit, dan *Corporate Social Responsibility* tidak berpengaruh signifikan terhadap *tax avoidance* sedangkan kepemilikan institusional berpengaruh negatif signifikan terhadap *tax avoidance*.

Kata Kunci : Kepemilikan Institusional, Komisaris Independen, Komite Audit, *Corporate Social Responsibility*, *Tax Avoidance*.