

# ***CORPORATE GOVERNANCE, CORPORATE SOCIAL RESPONSIBILITY AND TAX AVOIDANCE***

***By Dian Krisnadayu***

## ***Abstract***

*This study aims to analyze whether Corporate Governance (CG) and Corporate Social Responsibility (CSR) can affect tax avoidance practices and the indirect relationship between corporate governance and tax avoidance with corporate social responsibility as mediating variables accompanied by the development of three measures of tax avoidance (Book Tax Difference, Abnormal BTM, Abnormal Permanent Difference). CG is measured using an independent board of commissioners, board of directors, audit committee, intensity of board of directors meetings and intensity of audit committee meetings, audit quality by KAP Big 4 and institutional ownership. CSR measurement is based on the GRI G4 standard with 91 indicators. The population in this study are manufacturing companies of various sub-sectors listed on the Indonesia Stock Exchange for the 2015-2020 period. The sample of this research is 135 samples with pool sampling method. Hypothesis analysis with Structural Equation Model (SEM) based on Partial Least Square (PLS) using Smart PLS version 3. The results of this study are 1) CG has an effect on Tax Avoidance; 2) CG has a significant effect on CSR; 3) CSR has no effect on tax avoidance; 4) Tax Avoidance has an effect on CSR; and 5) CSR does not mediate CG with tax avoidance.*

***Keywords:*** *Corporate Governance, Corporate Social Responsibility, Tax Avoidance, Firm Size, Return on Assets, Leverage*

# TATA KELOLA PERUSAHAAN, TANGGUNG JAWAB SOSIAL PERUSAHAAN DAN PENGHINDARAN PAJAK

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## Abstrak

Studi ini ditujukan untuk menganalisa apakah Tata Kelola Perusahaan (CG) dan Tanggung Jawab Sosial Perusahaan (CSR) dapat memengaruhi praktik Penghindaran Pajak serta hubungan tidak langsung Tata Kelola Perusahaan dan Penghindaran pajak dengan Tanggung Jawab Sosial Perusahaan sebagai variabel mediasi disertai pengembangan tiga ukuran penghindaran pajak (*Book Tax Difference*, *Abnormal BTD*, *Abnormal Permanent Difference*). CG diukur menggunakan dewan komisaris independen, dewan direksi, komite audit, intensitas pertemuan direksi dan intensitas rapat komite audit, kualitas audit oleh KAP Big 4 serta kepemilikan institusional. Pengukuran CSR berdasarkan standar GRI G4 dengan 91 indikator. Populasi dalam penelitian ini adalah perusahaan manufaktur berbagai sub sektor yang terdaftar di Bursa Efek Indonesia periode 2015-2020. Sampel penelitian ini sebanyak 135 sampel dengan metode *pool sampling*. Analisis hipotesis dengan *Structural Equation Model* (SEM) berbasis *Partial Least Square* (PLS) menggunakan *Smart PLS* versi 3. Hasil penelitian ini adalah 1) CG berpengaruh terhadap Penghindaran Pajak; 2) CG berpengaruh signifikan terhadap CSR; 3) CSR tidak berpengaruh terhadap Penghindaran pajak; 4) Penghindaran Pajak berpengaruh terhadap CSR; dan 5) CSR tidak memediasi CG dengan penghindaran pajak.

**Kata Kunci :** Tata Kelola Perusahaan, Tanggung Jawab Sosial Perusahaan, Penghindaran Pajak, Ukuran Perusahaan, *Return on Assets* (ROA), *Leverage*.