AUDIT QUALITY MODERATES THE EFFECT OF CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY ON TAX AVOIDANCE

By Rani Putri Anggraeni

Abstract

This study aims to analyze the effect of institutional ownership and corporate social responsibility on tax avoidance with audit quality as a moderating variable in mining and coal companies listed on the Indonesia Stock Exchange in 2017-2019. This study is a quantitative research that uses secondary data. The method of data collection is by literature study sourced from the company's annual report. The sample in this study amounted to 39 mining and coal companies selected using purposive sampling method. The data analysis technique used the regression model selection test, classical assumption test, multiple regression, and hypothesis testing. Based on the results of data testing, it can be concluded that (1) Institutional ownership has no significant effect on tax avoidance, (2) Corporate social responsibility has a significant positive effect on tax avoidance, (3) Audit quality weakens the effect of institutional ownership on tax avoidance, and (4) Audit quality strengthens the effect corporate social responsibility and tax avoidance.

Keywords : *Corporate Governance; Institutional Ownership; Corporate Social Responsibility; Audit Quality; Tax Avoidance.*

KUALITAS AUDIT MEMODERASI HUBUNGAN *CORPORATE GOVERNANCE* DAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP *TAX AVOIDANCE*

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh kepemilikan institusional dan *corporate social responsibility* terhadap *tax avoidance* dengan kualitas audit sebagai variabel moderasi pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2017-2019. Penelitian ini merupakan penelitian kuantitatif yang menggunakan data sekunder. Metode pengumpulan data dilakukan dengan studi kepustakaan yang bersumber dari laporan tahunan perusahaan. Sampel dalam penelitian ini berjumlah 39 perusahaan pertambangan yang dipilih menggunakan metode *purposive sampling*. Teknik analisis data yang digunakan adalah uji pemilihan model regresi, uji asumsi klasik, regresi berganda, dan uji hipotesis. Berdasarkan hasil pengujian data, dapat disimpulkan bahwa (1) Kepemilikan institusional tidak berpengaruh signifikan terhadap *tax avoidance*, (2) *Corporate social responsibility* berpengaruh positif signifikan terhadap *tax avoidance*, (3) Kualitas audit memperlemah pengaruh kepemilikan institusional terhadap *tax avoidance*, dan (4) Kualitas audit memperkuat pengaruh *corporate social responsibility* terhadap *tax avoidance*.

Kata kunci : *Corporate Governance*; Kepemilikan Institusional; *Corporate Social Responsibility*; Kualitas Audit; *Tax Avoidance*.