

The Influence of Political Connection, Corporate Social Responsibility, and Corporate Governance on Tax Avoidance

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Abstract

The purpose of this research is to empirically examine the effect of political connection, corporate social responsibility, and corporate governance as proxied using audit committee and independent commissioner on tax avoidance with profitability, leverage, and the covid-19 pandemic as control variables. Tax avoidance in this study was measured using the book tax difference (BTD). This research is a quantitative research and uses manufacturing sector companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2020 period as research objects. The sample selection technique used purposive sampling with a total of 261 samples obtained from 87 manufacturing companies. Hypothesis testing in this study was carried out using STATA software version 16. Based on the results of the hypothesis testing that had been carried out, it can be concluded that 1) political connection had no effect on tax avoidance; 2) corporate social responsibility has no effect on tax avoidance; 3) the audit committee has no effect on tax avoidance; and 4) independent commissioners have no effect on tax avoidance.

Keywords : *Tax Avoidance, Political Connection, Corporate Social Responsibility, Audit Committee, and Independent Commissioner.*

Pengaruh *Political Connection*, *Corporate Social Responsibility*, dan *Corporate Governance* Terhadap *Tax Avoidance*

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Abstrak

Penelitian ini dilakukan untuk menguji secara empiris pengaruh dari *political connection*, *corporate social responsibility*, dan *corporate governance* yang diproksikan menggunakan komite audit dan komisaris independen terhadap *tax avoidance* dengan profitabilitas, *leverage*, dan pandemi *covid-19* sebagai variabel kontrol. *Tax avoidance* pada penelitian ini diukur menggunakan *book tax difference* (BTD). Penelitian ini merupakan penelitian kuantitatif dan menggunakan perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2020 sebagai objek penelitian. Teknik pemilihan sampel menggunakan *purposive sampling* dengan total sebanyak 261 sampel yang diperoleh dari 87 perusahaan manufaktur. Uji hipotesis pada penelitian ini dilakukan menggunakan *software* STATA versi 16. Berdasarkan hasil uji hipotesis yang telah dilakukan, disimpulkan bahwa 1) *political connection* tidak berpengaruh terhadap *tax avoidance*; 2) *corporate social responsibility* tidak berpengaruh terhadap *tax avoidance*; 3) komite audit tidak berpengaruh terhadap *tax avoidance*; dan 4) komisaris independen tidak berpengaruh terhadap *tax avoidance*.

Kata kunci : *Tax Avoidance*, *Political Connection*, *Corporate Social Responsibility*, Komite Audit, dan Komisaris Independen.