

The Effect of Corporate Social Responsibility, Independent Board of Commissioners, and Audit Quality on Tax Avoidance

By Tania Regilita Putri

Abstract

This research was conducted to analyze the influence of Corporate Social Responsibility, Independent Board of Commissioners, and Audit Quality on Tax Avoidance. The objects of this research are manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2018-2022 period, with a total of 48 companies which consists a total of 101 samples. This research uses a purposive sampling method and quantitative research methods with secondary data types. The analysis technique used is multiple linear regression analysis using the STATA 17 program. The results of this research show that Corporate Social Responsibility, Independent Board of Commissioners, and Audit Quality have no effect on Tax Avoidance.

Keywords: Tax Avoidance , Corporate Social Responsibility, Audit Quality, Independent Commissioners.

**Pengaruh *Corporate Social Responsibility*, Dewan Komisaris Independen,
dan Kualitas Audit terhadap *Tax Avoidance***

Oleh Tania Regilita Putri

Abstrak

Penelitian ini dilakukan untuk menganalisis pengaruh *Corporate Social Responsibility*, Dewan Komisaris Independen, dan Kualitas Audit terhadap *Tax Avoidance*. Objek pada penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) dengan periode 2018-2022, dengan total 48 perusahaan secara keseluruhan memiliki 101 sampel. Penelitian ini menggunakan metode *purposive sampling* dan metode penelitian kuantitatif dengan jenis data sekunder. Teknik analisis yang digunakan adalah analisis regresi linear berganda dengan menggunakan program STATA 17. Hasil penelitian ini menunjukkan bahwa *Corporate Social Responsibility*, Dewan Komisaris Independen, dan Kualitas Audit tidak berpengaruh terhadap *Tax Avoidance*.

Kata Kunci: *Tax Avoidance*, *Corporate Social Responsibility*, Dewan Komisaris Independen, Kualitas Audit.