

The Influence of Corporate Social Responsibility, Managerial Ownership, and Executive Compensation on Tax Avoidance with Audit Committee as Moderating Variable

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Abstract

This research is quantitative research with the aim of determining the influence of independent variables consisting of corporate social responsibility, managerial ownership, and executive compensation on the dependent variable, namely tax avoidance, as well as proving the moderating role of the audit committee on corporate social responsibility, managerial ownership, and executive compensation on tax evasion. Determination of the sample using the purposive sampling method. Research proxies tax avoidance through BTD. The total sample for this research is 210 consisting of 70 manufacturing sector companies listed on the BEI in 2020 - 2022. The research uses the Generalized Least Squares (GLS) method using STATA version 16 software. Based on the results of the tests carried out it is found that: (1) corporate social responsibility, managerial ownership, and executive compensation have no effect on tax avoidance, (2) the audit committee is unable to moderate the influence of social responsibility, managerial ownership, and executive compensation on tax avoidance.

Keywords: *Tax Avoidance, CSR, Managerial Ownership, Executive Compensation, Audit Committee*

**Pengaruh *Corporate Social Responsibility*, Kepemilikan Manajerial, dan
Kompensasi Eksekutif terhadap Penghindaran Pajak dengan Komite Audit
sebagai Pemoderasi**

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Abstrak

Penelitian ini adalah penelitian kuantitatif dengan tujuan untuk mengetahui pengaruh variabel independen yang terdiri dari *corporate social responsibility*, kepemilikan manajerial, dan kompensasi eksekutif terhadap variabel dependen yaitu penghindaran pajak, serta membuktikan peran moderasi komite audit terhadap *corporate social responsibility*, kepemilikan manajerial, dan kompensasi eksekutif terhadap penghindaran pajak. Penentuan sampel menggunakan metode *purposive sampling*. Penelitian memproksikan penghindaran pajak melalui BTD. Total sampel penelitian ini 210 yang terdiri dari 70 perusahaan sektor manufaktur yang terdaftar di BEI tahun 2020 – 2022. Penelitian menggunakan metode *Generalized Least Squares* (GLS) dengan menggunakan software STATA versi 16. Berdasarkan hasil uji yang dilakukan menemukan bahwa: (1) *corporate social responsibility*, kepemilikan manajerial, dan kompensasi eksekutif tidak berpengaruh terhadap penghindaran pajak, (2) komite audit tidak mampu memoderasi pengaruh *social responsibility*, kepemilikan manajerial, dan kompensasi eksekutif terhadap penghindaran pajak.

Kata Kunci: Penghindaran Pajak, CSR, Kepemilikan Manajerial, Kompensasi Eksekutif, Komite Audit