

## **ABSTRAK**

**Yuni Setiawati, 2022.** Pengaruh *Corporate Governance*, Profitabilitas, *Transfer Pricing*, Karakter Eksekutif, Dan *Corporate Social Responsibility* (CSR) Terhadap *Tax Avoidance* Studi Kasus Pada Perusahaan Pertambangan. Ketua Komisi : Asrudin Hormati, SE., M.SA. Ak Anggota Komisi : Rinto Syahdan, SE., M.Ak

Tujuan Penelitian ini adalah untuk menganalisis Pengaruh *Corporate Governance*, Profitabilitas, *Transfer Pricing*, Karakter Eksekutif, Dan *Corporate Social Responsibility* (CSR) Terhadap *Tax Avoidance*. Populasi dalam penelitian ini adalah perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Sampel dalam penelitian ini sebanyak 86 yang diambil menggunakan teknik *purposive sampling*. Alat uji yang digunakan adalah analisis regresi data panel dengan menggunakan *eviews 10* sebagai alat uji statistic.

Hasil penelitian ini menunjukkan bahwa: (1) Proporsi Dewan Komisaris Independen tidak berpengaruh terhadap *tax avoidance*; (2) Komite Audit tidak berpengaruh terhadap *tax avoidance*; (3) Profitabilitas berpengaruh terhadap *tax avoidance*; (4) *Transfer Pricing* berpengaruh terhadap *tax avoidance*; (5) Karakter Eksekutif tidak berpengaruh terhadap *tax avoidance*; (6) *Corporate Social Responsibility* tidak berpengaruh terhadap *Tax Avoidance*.

**Kata Kunci : Tax Avoidance, Proporsi Dewan Komisaris Independen, Komite Audit, Profitabilitas Transfer Pricing, Karakter Eksekutif, Dan Corporate Social Responsibility.**

## **ABSTRACT**

**Yuni Setiawati, 2022.** *The Effect of Corporate Governance, Profitability, Transfer Pricing, Executive Character, and Corporate Social Responsibility (CSR) on Tax Avoidance (Study on Mining Companies Listed on the Indonesia Stock Exchange).* Chairman Commission: Asrudin Hormati, SE., M.SA. Ak Members Commission: Rinto Syahdan, SE., M. Ak

*The purpose of this study was to analyze the effect of corporate governance, profitability, transfer pricing, executive character, and corporate social responsibility (CSR) on tax avoidance. The population in this study are mining companies listed on the Indonesia Stock Exchange in 2016-2020. The sample in this study was 86 which were taken using purposive sampling technique. The test tool used is panel data regression analysis using eviews 10 as a statistical test tool*

*The results of this study indicate that: (1) the proportion of the Board of Independent Commissioners has no effect on tax avoidance; (2) the Audit Committee has no effect on tax avoidance; (3) Return on Assets has an effect on tax avoidance; (4) Transfer Pricing has an effect on tax avoidance; (5) Executive character has no effect on tax avoidance; e (6) Corporate Social Responsibility has no effect on Tax Avoidance.*

**Keywords:** *Tax Avoidance, Proportion of Independent Commissioners, Audit Committee, Profitability, Transfer Pricing, Executive Character, And Corporate Social Responsibility*