

Abstrak

Fikri Jamal . 02271411165. Pengaruh Corporate Governance dan Pengungkapan Corporate Social Responsibility Terhadap Penghindaran Pajak (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di BEI Periode 2015-2019). Pembimbing I Amin Dara SE.,MSc.,Ak . pembimbing II : Asrudin Hormati, SE., MSA., Ak., CA.

Penelitian ini merupakan penelitian kuantitatif dengan analisis berganda. Tujuan penelitian ini: *pertama* untuk menganalisis pengaruh komisaris independen terhadap penghindaran pajak, *kedua* untuk menganalisis pengaruh komite audit terhadap penghindaran pajak, *ketiga* untuk menganalisis pengaruh kualitas audit terhadap penghindaran pajak, *keempat* untuk menganalisis pengaruh Corporate Pengungkapan *Corporate Social Responsibility* Terhadap penghindaran pajak. Sampel dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di bursa efek Indonesia (BEI) tahun 2015-2019. Data dalam penelitian ini diolah menggunakan SPSS 25. Berdasarkan hasil penelitian ini diketahui secara parsial, variabel komisaris independen , komite audit dan *corporate social responsibility* tidak berpengaruh terhadap penghindaran pajak, sedangkan kualitas audit berpengaruh terhadap penghindaran pajak. Secara simultan komisaris independen, komite audit, kualitas audit dan *corporate social responsibility* bersama-sama tidak berpengaruh terhadap penghindaran pajak.

Kata kunci : Penghindaran Pajak , Komisaris Independen , Komite Audit , Kualitas Audit, Dan *Corporate Social Responsibility*.

Abstract

Fikri Jamal. 02271411165. Effect of Corporate Governance and Disclosure of Corporate Social Responsibility on tax avoidance. Supervisor I Amin Dara SE., MSc., Ak . supervisor II : Asrudin Hormati, SE., MSA., Ak., CA.

This research is a quantitative research with multiple analysis. The purposes of this study: firstly to analyze the effect of independent commissioners on tax avoidance, secondly to analyze the effect of audit committees on tax avoidance, thirdly to analyze the effect of audit quality on tax avoidance, fourthly to analyze the effect of Corporate Social Responsibility Disclosures on tax avoidance. The sample in this study is a manufacturing company listed on the Indonesia Stock Exchange (IDX) in 2015-2019. The data in this study were processed using SPSS 25. Based on the results of this study, it is known partially, the variables of independent commissioners, audit committees and corporate social responsibility have no effect on tax avoidance, while audit quality affects tax avoidance. Simultaneously independent commissioners, audit committees, audit quality and corporate social responsibility together have no effect on tax avoidance.

Keywords: Tax Avoidance, Independent Commissioner, Audit Committee, Audit Quality, and Corporate Social Responsibility.