ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *corporate social responsibility*, profitabilitas, dan *good corporate governance* terhadap *tax avoidance*. Sampel penelitian ini terdiri atas 38 perusahaan sektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) dengan jumlah pengamatan sebesar 152 dan dipilih secara purposive sampling serta terdapat 15 pengamatan dilakukannya *outlier* sehingga diperoleh 137 pengamatan. Penelitian ini menggunakan data laporan keuangan auditan dan laporan tahunan yang diperoleh dari *Indonesian Stock Exchange* (IDX). Hasil penelitian ini menunjukkan *corporate social responsibility* dan profitabiitas memiliki nilai signifikan < 0,05. Pada mekanisme *good corporate governance* yang terdiri dari komisaris independen, komite audit dan kualitas audit memiliki nilai signifikan ≥ 0,05. Berdasarkan hasil tersebut dapat ditarik kesimpulan bahwa *corporate social responsibility* berpengaruh negatif terhadap *tax avoidance*, pengungkapan aktivitas *corporate social responsibility* dilakukan sebagai bentuk tanggung jawab terhadap para pemangku kepentingan sedangkan profitabilitas dapat disimpulkan berpengaruh negatif terhadap *tax avoidance*, hal ini dikarenakan perusahaan yang profitabel cenderung enggan melakukan tindakan *tax avoidance*. Pada mekanisme *good corporate governance* yang terdiri dari komisaris independen, komite audit dan kualitas audit dapat disimpulkan tidak berpengaruh terhadap *tax avoidance*.

Kata kunci :*corporate social responsibility*, profitabilitas, *good corporate governance*, *tax avoidance*.

ABSTRACT

This reaserch aimed to find out the effect of corporate social responsibility, profitability and good corporate governance on the tax avoidance. While, the sample was 38 property and real estate companies which were listed on Indonesia Stock Exchange in line with, the sample was chosen with purposive sampling with 152 observations. However, as there were 15 outlier observations, the number of observation became 137. Moreover, the data were in the form of audit financial statement and annually report which taken from Indonesia Stock Exchange (IDX). The research result concluded corporate social responsibility and profitability had significance value of < 0.05. On other hand, good corporate governance which consisted of independent commissioner, audit committee and audit quality had significance value of ≥ 0.05. In brief, corporate social responsibility had negative effect on the tax avoidance. Besides, the disclosure of corporate social responsibility was part of the stakeholders liability. Likewise, profitability had negative effect on the tax avoidance. This happened as profitable companies were tend to have tax avoidance. On contrary, good corporate governance which consisted of independent commissioner, audit committee and audit quality did not effect the tax avoidance.

Keywords :corporate social responsibility, profitabilitas, good corporate governance, tax avoidance.