

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh *corporate social responsibility (CSR)* dan *good corporate governance (GCG)* terhadap *tax avoidance*. Populasi penelitian ini adalah perusahaan *Property* dan *Real Estate* yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2014, 2015 dan 2016 yaitu sebanyak 51 perusahaan. Sampel penelitian berjumlah 12 perusahaan atau 36 data observasi yang dipilih dengan metode purposive sampling. Data yang dipergunakan adalah data sekunder yang diperoleh dari Bursa Efek Indonesia (BEI) dan analisis data menggunakan analisis Regresi berganda. Hasil penelitian membuktikan bahwa Komisaris Independen, Kepemilikan Manajerial, Kepemilikan Institusional sebagai proksi dari GCG dan juga *corporate social responsibility* berpengaruh dan signifikan terhadap *tax avoidance*, sedangkan komite audit berpengaruh negative, dan kualitas audit tidak berpengaruh terhadap *tax avoidance*.

Kata kunci : *Corporate Social Responsibility, komisaris independen, komite audit, kualitas audit, kepemilikan manajerial, kepemilikan institusional, tax avoidance.*

ABSTRACT

This research is aims to empirically examines the influences of corporate social responsibility and Good Corporate Governance to tax avoidance. The research's population of this study are Property and Real Estate companies listed in Indonesia Stock Exchange (IDX) in 2014, 2015 and 2016 which is 51 companies. This research samples were 12 companies or 36 observation data selected by purposive sampling method. The data used secondary data that obtained from Indonesia Stock Exchange (IDX) and it was analyzed by multiple regression. The result of the research shows that independent commissioners, managerial ownership, and institutional ownership as a proxy of GCG and also corporate social responsibility have significant effect on tax avoidance. While audit committee has a negative effect, and then audit quality has no effect on tax avoidance.

Key Words : *Corporate Social Responsibility, Independent commissioners, Audit committee, Audit quality, Managerial ownership, Institutional ownership, Tax Avoidance.*