

## DAFTAR ISI

|  |      |
|--|------|
| Halaman Sampul .....                                     | i    |
| Halaman Judul .....                                      | ii   |
| Halaman Pernyataan Bebas Plagiarisme .....               | iii  |
| Halaman Pengesahan .....                                 | iv   |
| Halaman Berita Acara Ujian Tugas Akhir/Skripsi .....     | v    |
| Kata Pengantar .....                                     | vi   |
| Halaman Persembahan .....                                | ix   |
| Motto .....  | x    |
| Daftar Isi .....   | xi   |
| Daftar Tabel .....                                       | xiv  |
| Daftar Gambar .....                                      | xv   |
| Daftar Lampiran .....                                    | xvi  |
| Abstrak .....  | xvii |
| <b>BAB I. PENDAHULUAN</b> .....                          | 1    |
| 1.1 Latar Belakang Masalah .....                         | 1    |
| 1.2 Rumusan Masalah .....                                | 7    |
| 1.3 Tujuan Penelitian .....                              | 8    |
| 1.4 Manfaat Penelitian .....                             | 9    |
| 1.5 Sistematika Penulisan .....                          | 10   |
| <b>BAB II. KAJIAN PUSTAKA</b> .....                      | 12   |
| 2.1 Landasan Teori .....                                 | 12   |
| 2.1.1 Teori <i>Stakeholder</i> .....                     | 12   |
| 2.1.2 Teori Legitimasi .....                             | 13   |
| 2.1.3 Penghindaran Pajak .....                           | 15   |
| 2.1.3.1 Definisi Pajak .....                             | 15   |
| 2.1.3.2 Penghindaran Pajak .....                         | 17   |
| 2.1.4 <i>Leverage</i> .....                              | 19   |
| 2.1.5 Profitabilitas .....                               | 20   |
| 2.1.6 <i>Corporate Social Responsibility (CSR)</i> ..... | 22   |

|  |    |
|--|----|
| 2.1.7 <i>Good Corporate Governance (GCG)</i> .....   | 24 |
| 2.1.7.1 Kepemilikan Institusional .....              | 27 |
| 2.1.7.2 Komisaris Independen .....                   | 28 |
| 2.2 Penelitian Terdahulu .....                       | 29 |
| 2.3 Hipotesis Penelitian .....                       | 32 |
| 2.3.1 <i>Leverage</i> .....                          | 32 |
| 2.3.2 Profitabilitas .....                           | 33 |
| 2.3.3 <i>Corporate Social Responsibility</i> .....   | 34 |
| 2.3.4 Kepemilikan Institusional .....                | 36 |
| 2.3.5 Komisaris Independen .....                     | 36 |
| 2.4 Kerangka Pemikiran Teoritis .....                | 38 |
| <b>BAB III. METODE PENELITIAN</b> .....              | 39 |
| 3.1 Populasi dan Sampel Penelitian .....             | 39 |
| 3.2 Sumber Data dan Jenis Penelitian .....           | 40 |
| 3.3 Metode Pengumpulan Data .....                    | 41 |
| 3.4 Variabel Penelitian .....                        | 41 |
| 3.4.1 Variabel Dependen .....                        | 42 |
| 3.4.2 Variabel Independen .....                      | 42 |
| 3.4.2.1 <i>Leverage</i> .....                        | 43 |
| 3.4.2.2 Profitabilitas .....                         | 43 |
| 3.4.2.3 <i>Corporate Social Responsibility</i> ..... | 43 |
| 3.4.2.4 <i>Good Corporate Governance</i> .....       | 44 |
| A. Kepemilikan Institusional .....                   | 45 |
| B. Komisaris Independen .....                        | 45 |
| 3.5 Hipotesis Operasional .....                      | 46 |
| 3.6 Metode Analisis Data .....                       | 47 |
| 3.6.1 Statistik Deskriptif .....                     | 47 |
| 3.6.2 Uji Asumsi Klasik .....                        | 48 |
| 3.6.2.1 Uji Normalitas .....                         | 48 |
| 3.6.2.2 Uji Multikolinieritas .....                  | 48 |

|  |           |
|--|-----------|
| 3.6.2.3 Uji Heteroskedastisitas .....              | 49        |
| 3.6.3 Analisis Regresi Linier Berganda .....       | 50        |
| 3.6.4 Pengujian Hipotesis .....                    | 51        |
| 3.6.4.1 Uji Koefisien Determinasi .....            | 51        |
| 3.6.4.2 Uji Kesesuaian Model Regresi .....         | 51        |
| 3.6.4.3 Uji Signifikansi Parameter Individual...   | 52        |
| <b>BAB IV. ANALISIS DATA DAN PEMBAHASAN .....</b>  | <b>53</b> |
| 4.1 Deskripsi Objek Penelitian .....               | 53        |
| 4.2 Analisis Statistik Deskriptif .....            | 54        |
| 4.3 Uji Asumsi Klasik .....                        | 58        |
| 4.3.1 Uji Normalitas .....                         | 58        |
| 4.3.2 Uji Multikolinieritas .....                  | 58        |
| 4.3.3 Uji Heteroskedastisitas .....                | 59        |
| 4.4 Analisis Regresi Linier Berganda .....         | 61        |
| 4.5 Pembahasan .....                               | 65        |
| 4.5.1 <i>Leverage</i> .....                        | 65        |
| 4.5.2 Profitabilitas .....                         | 66        |
| 4.5.3 <i>Corporate Social Responsibility</i> ..... | 67        |
| 4.5.4 Kepemilikan Institusional .....              | 68        |
| 4.5.5 Komisaris Independen .....                   | 69        |
| <b>BAB V. PENUTUP .....</b>                        | <b>71</b> |
| 5.1 Kesimpulan .....                               | 71        |
| 5.2 Keterbatasan Penelitian .....                  | 72        |
| 5.3 Saran .....                                    | 73        |
| <b>DAFTAR PUSTAKA .....</b>                        | <b>74</b> |
| <b>LAMPIRAN .....</b>                              | <b>78</b> |

## DAFTAR TABEL

|           |  |    |
|-----------|--|----|
| Tabel 4.1 | Kriteria Pengambilan Sampel Penelitian ..... | 54 |
| Tabel 4.2 | Hasil Analisis Statistik Deskriptif .....    | 55 |
| Tabel 4.3 | Hasil Uji Normalitas .....                   | 58 |
| Tabel 4.4 | Hasil Uji Multikolinieritas .....            | 59 |
| Tabel 4.5 | Hasil Uji Heteroskedastisitas .....          | 60 |
| Tabel 4.6 | Hasil Analisis Regresi Linier Berganda ..... | 61 |



## DAFTAR GAMBAR

|            |                                   |    |
|------------|-----------------------------------|----|
| Gambar 2.1 | Kerangka Pemikiran Teoritis ..... | 38 |
|------------|-----------------------------------|----|



## DAFTAR LAMPIRAN

|             |  |     |
|-------------|--|-----|
| Lampiran 1  | Daftar Nama Perusahaan Sampel Penelitian .....                         | 79  |
| Lampiran 2  | Daftar <i>check list</i> pada <i>Global Reporting Initiative</i> ..... | 83  |
| Lampiran 3  | Hasil Perhitungan Variabel CETR .....                                  | 87  |
| Lampiran 4  | Hasil Perhitungan Variabel LEV .....                                   | 91  |
| Lampiran 5  | Hasil Perhitungan Variabel ROA .....                                   | 95  |
| Lampiran 6  | Hasil Perhitungan Variabel CSR .....                                   | 99  |
| Lampiran 7  | Hasil Perhitungan Variabel INST dan INDP .....                         | 103 |
| Lampiran 8  | Data Variabel Dependen dan Independen .....                            | 107 |
| Lampiran 9  | Analisis Statistik Deskriptif .....                                    | 111 |
| Lampiran 10 | Uji Asumsi Klasik .....  | 112 |
| Lampiran 11 | Analisis Regresi Linier Berganda .....                                 | 115 |