

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *leverage*, profitabilitas, *corporate social responsibility*, dan *good corporate governance* terhadap penghindaran pajak. Penghindaran pajak merupakan variabel dependen dalam penelitian ini. Penghindaran pajak diukur dengan *cash effective tax rate* (CETR). Variabel independen dalam penelitian ini antara lain *leverage*, profitabilitas, *corporate social responsibility*, dan *good corporate governance* yang diproksikan dengan kepemilikan institusional dan komisaris independen. Sampel dalam penelitian ini adalah 123 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2013 – 2015. Sampel dipilih dengan menggunakan metode *purposive sampling*. Analisis data dilakukan dengan uji asumsi klasik dan pengujian hipotesis dengan metode analisis regresi linier berganda. Hasil dari penelitian ini menunjukkan bahwa profitabilitas berpengaruh negatif signifikan terhadap penghindaran pajak, sedangkan *leverage*, *corporate social responsibility*, kepemilikan institusional, dan komisaris independen tidak berpengaruh negatif signifikan terhadap penghindaran pajak.

Kata kunci: *corporate social responsibility*, kepemilikan institusional, komisaris independen, *leverage*, penghindaran pajak, profitabilitas.

ABSTRACT

This research aims to analyze the effect of leverage, profitability, corporate social responsibility, and good corporate governance on tax avoidance. Tax avoidance are dependent variable on this research. Tax avoidance are measured by cash effective tax rate (CETR). The independent variables in this research are leverage, profitability, corporate social responsibility, and good corporate governance are proxied with institutional ownership and independent commissioner. The sample of this research was 123 manufactur companies listed in Indonesia Stock Exchange (BEI) for the years 2013-2015. This research used purposive sampling criteria. This data analysis is done by classical assumption test and double linier regression analysis test. The results of this research show that profitability has a negative significant effect on tax avoidance, while leverage, corporate social responsibility, institutional ownership, and independent commissioner haven't negative significant effect on tax avoidance.

Keywords: *corporate social responsibility, institutional ownership, independent commissioner, leverage, tax avoidance, profitability.*