

Judul: Pengaruh *Good Corporate Governance* Dan *Corporate Social Responsibility* Pada *Tax Avoidance* (Studi Empiris pada Perusahaan Manufaktur Subsektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia (BEI) periode 2019-2022

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ABSTRAK

Tax avoidance yaitu usaha perusahaan guna mengurangi jumlah pajak yang harus dibayarkan secara legal/sah dengan memanfaatkan celah dalam peraturan perundang-undangan. Jika praktik penghindaran pajak dibiarkan tanpa tindakan, hal ini berpotensi menimbulkan ketidakadilan serta mengurangi kemampuan sistem perpajakan untuk mencapai hasil yang efisien. Penelitian ini bertujuan untuk menguji pengaruh *good corporate governance* dan *corporate social responsibility* pada *tax avoidance*. *Good corporate governance* yang diproksikan dengan kepemilikan manajerial, dewan direksi, kepemilikan institusional, dewan komisaris independen, dan komite audit.

Metode penelitian yang digunakan yaitu metode penelitian kuantitatif dengan data sekunder. Populasi dalam penelitian ini dilakukan pada perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di bursa efek indonesia (BEI) periode 2019-2022 yaitu sebanyak 43 perusahaan. Metode penentuan sampel menggunakan metode purposive sampling dengan menggunakan kriteria-kriteria, sehingga memperoleh 88 sampel. Teknik analisis data yang digunakan yaitu analisis regresi linier berganda dengan alat analisis yang digunakan adalah SPSS versi 22.0.

Hasil penelitian ini menunjukkan bahwa penerapan kepemilikan manajerial berpengaruh negatif pada penghindaran pajak. Dewan direksi berpengaruh negatif pada penghindaran pajak. Kepemilikan institusional berpengaruh negatif pada penghindaran pajak. Dewan Komisaris Independen berpengaruh negatif pada penghindaran pajak. Komite Audit berpengaruh negatif pada penghindaran pajak. *Corporate Social Responsibility* berpengaruh negatif terhadap penghindaran pajak. Dengan demikian jika kepemilikan manajerial, dewan direksi, kepemilikan institusional, dewan komisaris independen, komite audit, dan *corporate social responsibility* meningkat maka *tax avoidance* perusahaan juga akan mengalami penurunan.

Kata Kunci: *Good Corporate Governance*, *Corporate Social Responsibility*, *Tax Avoidance*

Title: *The Influence of Good Corporate Governance and Corporate Social Responsibility for Tax Avoidance Empirical Study on Food and Subsector Manufacturing Companies Drinks Listed on the Indonesia Stock Exchange (BEI) for the 2019-2022*

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ABSTRACT

Tax avoidance is a company's effort to reduce the amount of tax that must be paid legally by exploiting loopholes in statutory regulations. If tax avoidance practices are left without action, this has the potential to give rise to injustice and reduce the ability of the tax system to achieve efficient results. This research aims to examine the influence of good corporate governance and corporate social responsibility on tax avoidance. Good corporate governance is proxied by managerial ownership, board of directors, institutional ownership, independent board of commissioners and audit committee.

The research method used is a quantitative research method with secondary data. The population in this research was carried out on food and beverage subsector manufacturing companies listed on the Indonesian Stock Exchange (BEI) for the 2019-2022 period, namely 43 companies. The sampling method uses a purposive sampling method using criteria, thus obtaining 88 samples. The data analysis technique used is multiple linear regression analysis with the analysis tool used is SPSS version 22.0.

The results of this study indicate that the application of managerial ownership has a negative effect on tax avoidance. The board of directors has a negative effect on tax avoidance. Institutional ownership has a negative effect on tax avoidance. The Independent Board of Commissioners has a negative effect on tax avoidance. The Audit Committee has a negative effect on tax avoidance. Corporate Social Responsibility has a negative effect on tax avoidance. Thus, if managerial ownership, board of directors, institutional ownership, independent board of commissioners, audit committee and corporate social responsibility increase, the company's tax avoidance will also decrease.

Keywords: *Good Corporate Governance, Corporate Social Responsibility, Tax Avoidance*