

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh manajemen laba, kepemilikan institusional, komisaris independen, komite audit dan *corporate social responsibility* (CSR) terhadap *tax avoidance* pada perusahaan manufaktur yang terdaftar di BEI tahun 2017-2019. Variabel independen dalam penelitian ini manajemen laba, kepemilikan institusional, komisaris independen, komite audit dan *corporate social responsibility* (CSR). Sedangkan variabel dependen menggunakan *tax avoidance* yang diukur menggunakan *effective tax rate* (ETR). Populasi dalam penelitian ini yaitu perusahaan manufaktur yang terdaftar di BEI periode 2017-2019. Teknik pengambilan sampel dalam penelitian ini dilakukan dengan menggunakan metode *purposive sampling* dan diperoleh sampel sebanyak 82 perusahaan. Data yang diperoleh dianalisis dengan menggunakan analisis regresi linier berganda dengan alat bantu software SPSS 25. Hasil pengujian hipotesis dapat disimpulkan bahwa manajemen laba dan *Corporate social responsibility* (CSR) berpengaruh negatif terhadap *tax avoidance*. Sedangkan Kepemilikan institusional, komisaris independen, dan komite audit tidak berpengaruh terhadap *tax avoidance*.

Kata Kunci : manajemen laba, kepemilikan institusional, komisaris independen, komite audit, *corporate social responsibility* (CSR) dan *tax avoidance*.

ABSTRACT

This study aims to determine the effect of earnings management, institutional ownership, independent commissioners, audit committee and corporate social responsibility (CSR) on tax avoidance in manufacturing companies listed on the IDX in 2017-2019. The independent variables in this study are earnings management, institutional ownership, independent commissioners, audit committee and corporate social responsibility (CSR). While the dependent variable uses tax avoidance which is measured using the effective tax rate (ETR). The population in this study are manufacturing companies listed on the IDX for the 2017-2019 period. The sampling technique in this study was conducted using purposive sampling method and obtained a sample of 82 companies. The data obtained were analyzed using multiple linear regression analysis with SPSS 25 software tools. The results of hypothesis testing can be concluded that earnings management and corporate social responsibility (CSR) have a negative effect on tax avoidance. Meanwhile, institutional ownership, independent commissioners and audit committee have no effect on tax avoidance.

Keywords: earnings management, institutional ownership, independent commissioners, audit committee, corporate social responsibility (CSR) and tax avoidance.