

ABSTRACT

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THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY, GOOD CORPORATE GOVERNANCE, FIRM SIZE AND LEVERAGE TOWARD TAX AVOIDANCE ON MINING COMPANIES LISTED IN INDOENSIA STOCK EXCHANGE

(xv+85 pages; 5 figures; 14 tables; 2 appendices)

This research aims to examines whether is there any significant influence between corporate social responsibility, good corporate governance, firm size and leverage toward tax avoidance on mining companies period year from 2015 – 2019.

This research is using annual report and financial statements of mining companies that listed in Indonesia Stock Exchange period year from 2015 – 2019. The research used a purposive sampling technique to take sample from 48 companies as the population. The data collection method by collecting journals & books based on the final paper title, analysis the financial statement and annual report published in Indonesia Stock Exchange website or the official website for each companies.

The research result show that there is no significant influence between Corporate Social Responsibility toward Tax Avoidance on mining companies listed in Indonesia Stock Exchange, while Good Corporate Governance has a significant influence toward Tax Avoidance on mining companies listed in Indonesia Stock Exchange. Moreover, the result of Firm size and Leverage also show that there is no significant influence toward Tax Avoidance on mining companies listed in Indonesia Stock Exchange.

Keywords: Corporate Social Responsibility, Good Corporate Governance, Firm Size, Leverage, Tax Avoidance, Mining Companies

References: 47 (2015-2019)

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Penelitian ini bertujuan untuk menguji apakah ada pengaruh yang signifikan antara tanggung jawab sosial perusahaan, tata kelola perusahaan yang baik, ukuran perusahaan dan leverage terhadap penghindaran pajak pada perusahaan pertambangan periode tahun 2015 – 2019.

Penelitian ini menggunakan laporan tahunan dan laporan keuangan perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode tahun 2015 – 2019. Penelitian ini menggunakan teknik purposive sampling dengan mengambil sampel 48 perusahaan sebagai populasi. Metode pengumpulan data dengan mengumpulkan jurnal & buku berdasarkan judul makalah akhir, analisis laporan keuangan & laporan tahunan yang dipublikasikan di website Bursa Efek Indonesia atau website resmi masing-masing perusahaan.

Hasil penelitian ini menunjukkan bahwa tidak terdapat pengaruh yang signifikan antara Corporate Social Responsibility terhadap Penghindaran Pajak pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia, sedangkan Good Corporate Governance memiliki pengaruh yang signifikan terhadap Penghindaran Pajak pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia. Selain itu, hasil Firm size dan Leverage juga menunjukkan bahwa tidak terdapat pengaruh yang signifikan terhadap Penghindaran Pajak pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia.

Kata Kunci: Corporate Social Responsibility, Good Corporate Governance, Firm Size, Leverage, Tax Avoidance, Mining Companies

Referensi: 47 (2015-2019)