

## **Corporate social responsibility, leverage dan tax avoidance: efek moderasi komisaris independen**

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### **Abstrak**

Penelitian ini dilakukan untuk menguji apakah tanggung jawab sosial perusahaan dan leverage berpengaruh terhadap penghindaran pajak dan penelitian ini dilakukan untuk melihat apakah komisaris independen telah melakukan tugas pengawasan secara efektif dan efisien sehingga dapat mengurangi tax avoidance. Penelitian ini menggunakan data sekunder yang diambil dari laporan keuangan dan laporan tahunan perusahaan manufaktur periode 2010-2016, berdasarkan metode purposive sampling ada 215 tahun perusahaan. Penelitian ini menggunakan analisis regresi linier berganda dan analisis regresi linier berganda dengan teknik Moderate Regression Analysis. Data yang diperoleh dianalisis menggunakan perangkat lunak IBM SPSS Statistics 24. Hasilnya adalah menunjukkan bahwa Tanggung Jawab Sosial Perusahaan memiliki dampak positif dan signifikan terhadap Penghindaran Pajak, Leverage berpengaruh positif dan signifikan terhadap Penghindaran Pajak, Komisaris Independen tidak dapat memoderasi hubungan antara Tanggung Jawab Sosial Perusahaan dan Penghindaran Pajak, Komisaris Independen tidak dapat memoderasi hubungan antara Leverage dan Penghindaran Pajak.

**Kata Kunci:** Tanggung jawab sosial perusahaan; pengaruh; komisaris independen; penghindaran pajak

## ***Corporate social responsibility, leverage and tax avoidance: the effect of moderation of independent commissioners***

### **Abstract**

*This research is conducted to test whether Corporate Social Responsibility and Leverage have an effect on Tax Avoidance and this research is conducted to see if the independent commissioner has performed supervisory task effectively and efficiently so as to reduce tax avoidance. This Research uses secondary data taken from the financial statements and annual report of manufacturing companies period 2010-2016, based on the purposive sampling method there are 215 firm years. This study used multiple linear regression analysis and multiple linear regression analysis with Moderate Regression Analysis technique. The data obtained were analyzed using IBM SPSS Statistics 24 software. The result is shows that Corporate Social Responsibility has positive and significant impact on the Tax Avoidance, Leverage has positive and significant impact on the Tax Avoidance, Independent Commissioners unable moderate the relationship between Corporate Social Responsibility and Tax Avoidance, Independent Commissioners unable moderate the relationship between Leverage and Tax Avoidance.*

**Keywords:** *Corporate social responsibility; leverage; independent commissioners; tax avoidance*