

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility*, Komisaris Independen, Komite Audit, dan Kepemilikan Manajerial terhadap *Tax Avoidance*. Sampel penelitian yang digunakan adalah berasal dari 50 perusahaan sektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2018-2022 yang diperoleh melalui Teknik *purposive sampling*. Pengujian hipotesis dilakukan dengan metode analisis regresi linier berganda dengan menggunakan program statistik *SPSS versi 26*. Berdasarkan hasil analisis data yang telah dilakukan, maka dapat disimpulkan bahwa secara parsial *coporate social responsibility* dan komisaris independen tidak berpengaruh terhadap *tax avoidance*, sedangkan komite audit dan kepemilikan manajerial berpengaruh terhadap *tax avoidance*.

Kata kunci: *Corporate Social Responsibility*; Komisaris Independen; Komite Audit; Kepemilikan Manajerial; *Tax Avoidance*.

ABSTRACT

This research aims to analyze the influence of Corporate Social Responsibility, Independen Commissioners, Audit Committee, and Managerial Ownership on Tax Avoidance. The research sample used came from 50 property and real estate sector companies listed on the Indonesia Stock Exchange (BEI) for the 2018-2022 period which was obtained through purposive sampling technique. Hypothesis testing was carried out using the multiple linear regression analysis method using the SPSS version 26 statistical program. Based on the results of the data analysis that has been carried out, it can be concluded that partially corporate social responsibility and independen commissioners have no effect on tax avoidance, while the audit committee and managerial ownership have an effect. against tax avoidance.

Keywords: Corporate Social Responsibility; Independen Commissioners; Audit Committee; Managerial Ownership; Tax Avoidance.