

ABSTRAK

Penelitian ini bertujuan untuk menguji: (1) Pengaruh manajemen laba terhadap *tax avoidance* (2) Pengaruh *corporate social responsibility* terhadap *tax avoidance*.

Jenis penelitian ini adalah kuantitatif. Sampel penelitian terdiri dari 17 perusahaan sektor pertambangan dan pertanian periode 2011-2014 yang terdaftar di Bursa Efek Indonesia (BEI) dan telah memenuhi kriteria sebagai sampel dengan metode sensus. Teknik analisis yang digunakan adalah analisis regresi berganda melalui program statistik SPSS 18.

Hasil penelitian menunjukkan bahwa : (1) Manajemen laba berpengaruh signifikan terhadap *tax avoidance*. (2) *Corporate Social Responsibility* berpengaruh signifikan terhadap *tax avoidance*.

Kata kunci : Manajemen laba, *corporate social responsibility*, *tax avoidance*.



ABSTRACT

The aims of this research are to test: (1) The influence of earning management on tax avoidance. (2) The influences of corporate social responsibility on tax avoidance.

This type of research is a quantitative research. The sample consist of 17 companies sector mining and agriculture during 2011-2014 period listed in Indonesian Stock Exchange and meet the criteria as a sample using census method. The analysis technique of this research is multiple regression analysis through statistical program SPSS 18.

The result of research show that: (1) earning management has a significantly effect on tax avoidance. (2) corporate social responsibility has a significantly effect on tax avoidance.

Keywords : earning management, corporate social responsibility, tax avoidance

