

## ABSTRAK

**Debora Sasa Rogel Lamtaruli Tampubolon, NIM. 7123220014. Pengaruh *Corporate Social Responsibility*, Profitabilitas, Komisaris Independen, dan Rasio Tobin Q Terhadap *Tax Avoidance* Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2016.**

Permasalahan penelitian ini apakah *corporate social responsibility*, profitabilitas, komisaris independen, dan rasio tobin q berpengaruh terhadap *tax avoidance*. Dengan tujuan memperoleh bukti empiris apakah *corporate social responsibility*, profitabilitas, komisaris independen, dan rasio tobin q berpengaruh terhadap *tax avoidance*.

Populasi penelitian ini seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2012-2014 sebanyak 141 perusahaan. Pemilihan sampel menggunakan metode *purposive sampling* diperoleh sampel sebanyak 34 perusahaan. Data sekunder berupa laporan tahunan dan laporan keuangan yang di *download* melalui situs [www.idx.co.id](http://www.idx.co.id).

Hasil penelitian menunjukkan bahwa secara simultan CSR, profitabilitas, komisaris independen, dan rasio tobin q memiliki pengaruh yang signifikan terhadap *tax avoidance*. Hal ini dapat dilihat dari nilai F-hitung  $5,340 > F\text{-tabel } 2,49$  dan nilai signifikansi  $0,05$  ( $0,001 < 0,05$ ). Sedangkan secara parsial CSR ( $0,874 > 0,05$ ), komisaris independen ( $0,577 > 0,05$ ), dan rasio tobin q ( $0,323 > 0,05$ ) tidak berpengaruh signifikan terhadap *tax avoidance*. Dan profitabilitas ( $0,041 < 0,05$ ) berpengaruh signifikan terhadap *tax avoidance*.

Kesimpulan penelitian ini adalah adanya pengaruh CSR, profitabilitas, komisaris independen, dan rasio tobin q terhadap *tax avoidance* secara bersama-sama. Sedangkan secara parsial profitabilitas berpengaruh terhadap *tax avoidance*.

**Kata Kunci:** *Corporate Social Responsibility*, Profitabilitas, Komisaris Independen, *Tax Avoidance*.

## **ABSTRACT**

*Debora Sasa Rogel Lamtaruli Tampubolon, NIM. 7123220014. The Influence of Corporate Social Responsibility, Profitability, Independent Commissioner, and Tobin's Q Ratio Against Tax Avoidance In Manufacturing Companies Listed in Indonesia Stock Exchange. Thesis, Department of Accounting, Faculty of Economics, University of Medan, 2016.*

*The problem of this research is corporate social responsibility, profitability, independent commissioners, and the ratio of Tobin q effect on tax avoidance. With the goal of obtaining empirical evidence whether corporate social responsibility, profitability, independent commissioners, and the ratio of Tobin q effect on tax avoidance.*

*This study population all manufacturing companies listed in Indonesia Stock Exchange in the year 2012-2014 as many as 141 companies. The sample selection using purposive sampling method obtained a sample of 34 companies. Secondary data such as annual reports and financial statements were downloaded via the site [www.idx.co.id](http://www.idx.co.id).*

*The results showed that simultaneous CSR, profitability, independent commissioners, and Tobin q ratio has a significant effect on tax avoidance. It can be seen from the F-count  $5.340 >$  table F-value of 2.49 and 0.05 ( $0.001 < 0.05$ ). While partially CSR ( $0.874 > 0.05$ ), independent directors ( $0.577 > 0.05$ ), and Tobin q ratio ( $0.323 > 0.05$ ) no significant effect on tax avoidance. And profitability ( $0.041 < 0.05$ ) significantly affects tax avoidance.*

*The conclusion of this study is the influence of CSR, profitability, independent commissioners, and Tobin q ratio against tax avoidance together. While partially affect the profitability of tax avoidance.*

**Keywords:** *Corporate Social Responsibility, Profitability, Independent Commissioner, Tax Avoidance.*