ABSTRAK

THE IMPACT OF GOOD CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURE ON TAX AVOIDANCE: EMPIRICAL STUDY ON MULTINATIONAL COMPANIES IN INDONESIA

By:

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Tax is a important aspects for a country revenue, and the practice of tax avoidance among corporations had been harms country's economic revenue. This study aims to examine the effect of Good Corporate Governance indicators which are institutional ownership, managerial ownership, and board independence, and Corporate Social Responsibility (CSR) Disclosure on tax avoidance practice on multinational company in Indonesia. The sample are consisted of 47 multinational companies in total with 3 years observation from 2022 until 2024.

The result shows that (1) among good corporate governance (GCG) indicators in this study, institutional ownership had the biggest factors in this scope of study that influencing tax avoidance practice, proved by become the only independent variable that show a significant effect among other independent variables, (2) from the result of the study, it can be concluded that tax avoidance in multinational companies in Indonesia is affected by many factors, both internal and external that was not covered in this study.

Key words: Good Corporate Governance (GCG), Corporate Social Responsibility (CSR) Disclosure, Tax Avoidance, Multinational Companies, Indonesia

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Pajak merupakan salah satu aspek penting dalam pendapatan suatu negara, dan praktik penghindaran pajak yang dilakukan oleh perusahaan dapat merugikan penerimaan ekonomi negara. Penelitian ini bertujuan untuk menguji pengaruh indikator Good Corporate Governance (GCG), yaitu kepemilikan institusional, kepemilikan manajerial, dan independensi dewan, serta pengungkapan Corporate Social Responsibility (CSR) terhadap praktik penghindaran pajak pada perusahaan multinasional di Indonesia. Sampel penelitian terdiri dari 47 perusahaan multinasional dengan periode pengamatan selama 3 tahun, yaitu dari tahun 2022 hingga 2024.

Hasil penelitian menunjukkan bahwa (1) di antara indikator Good Corporate Governance (GCG) dalam penelitian ini, kepemilikan institusional merupakan faktor yang paling berpengaruh dalam ruang lingkup penelitian ini terhadap praktik penghindaran pajak, yang dibuktikan dengan menjadi satu-satunya variabel independen yang menunjukkan pengaruh signifikan dibandingkan variabel independen lainnya; (2) berdasarkan hasil penelitian, dapat disimpulkan bahwa penghindaran pajak pada perusahaan multinasional di Indonesia dipengaruhi oleh berbagai faktor, baik internal maupun eksternal, yang belum tercakup dalam penelitian ini.

Kata kunci: Good Corporate Governance (GCG), Pengungkapan Corporate Social Responsibility (CSR), Penghindaran Pajak, Perusahaan Multinasional, Indonesia.