

Pengaruh Institutional Ownership dan CSR Terhadap Tax avoidance Pada Perusahaan yang Tercatat Di Bursa Efek Indonesia Sebelum dan Pada Masa Pandemi = The Effect of Institutional Ownership and CSR on Tax Avoidance in Companies Listed on the Indonesia Stock Exchange Before and During Pandemic

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Abstrak

Penelitian ini bertujuan untuk menjelaskan pengaruh institutional ownership dan CSR terhadap tax avoidance. Sampel penelitian ini berjumlah 52 buah perusahaan yang bergerak di sektor consumer cyclical dan consumer non-cyclical yang tercatat di Bursa Efek Indonesia selama 2019-2021. Hasil penelitian menunjukkan bahwa institutional ownership secara tidak signifikan berhubungan positif dengan praktik tax avoidance, sedangkan CSR berpengaruh tidak signifikan terhadap tax avoidance dan tidak cukup bukti bahwa aktivitas CSR memoderasi hubungan antara institutional ownership dengan tax avoidance serta tidak perbedaan praktik tax avoidance antara sebelum dan setelah pandemi Covid-19. Selain itu hasil penelitian juga mengungkapkan semakin tinggi profitabilitas perusahaan, semakin tinggi kecenderungan untuk melakukan tax avoidance.

.....This study aims to explain the effect of institutional ownership and CSR on tax avoidance. The sample of this study consisted of 52 companies engaged in the consumer cyclical and non- consumer cyclical sectors listed on the Indonesia Stock Exchange during 2019-2021. The results showed that institutional ownership is not significantly positively related to the practice of tax avoidance, CSR has no significant effect on tax avoidance, and there is insufficient evidence that CSR activities moderate the relationship between institutional ownership and tax avoidance, there is no difference in tax avoidance practices between before and after the pandemic Covid-19. In addition, the results explained that the higher the company's profitability, the higher the tendency to do tax avoidance.