

ABSTRAK

Penelitian ini bertujuan membuktikan secara empiris pengaruh *corporate social responsibility*, *good corporate governance*, dan *political connection* terhadap *tax avoidance*. Populasi yang digunakan dalam penelitian ini adalah perusahaan sektor Pertambangan yang terdaftar di Bursa Efek Indonesia periode 2018- 2023. Pemilihan sampel menggunakan *purposive sampling*, sehingga berdasarkan kriteria pemilihan sampel perusahaan sektor Pertambangan yang terdaftar di Bursa Efek Indonesia. sebanyak 78 sampel. Jenis data yang digunakan dalam penelitian ini adalah data sekunder, metode pengumpulan data menggunakan metode dokumentasi. Metode analisis data yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS 25. Hasil penelitian menyimpulkan bahwa: (1) *corporate social responsibility* berpengaruh terhadap *tax avoidance*. (2) *good corporate governance* berpengaruh terhadap *tax avoidance*. (3) *political connection* berpengaruh terhadap *tax avoidance*. (4) pengaruh *corporate social responsibility*, *good corporate governance*, dan *political connection* berpengaruh terhadap *tax avoidance*.

Kata kunci: *corporate social responsibility*, *good corporate governance*, dan *political connection*, *tax avoidance*.

ABSTRACT

This study aims to empirically prove the impact of corporate social responsibility, good corporate governance, and political connection on tax avoidance. The population used in this study consists of mining sector companies listed on the Indonesia Stock Exchange for the period 2018-2023. The sample selection was carried out using purposive sampling, resulting in 78 samples of mining companies listed on the Indonesia Stock Exchange based on the sampling criteria. The data used in this study is secondary data, and the data collection method used is documentation. The data analysis method applied is multiple linear regression analysis using SPSS 25 software. The results of the study conclude that: (1) corporate social responsibility has an impact on tax avoidance, (2) good corporate governance has an impact on tax avoidance, (3) political connection has an impact on tax avoidance, and (4) the combined effect of corporate social responsibility, good corporate governance, and political connection significantly influences tax avoidance.

Keywords: *corporate social responsibility, good corporate governance, political connection, tax avoidance.*