

Implementation of Good Corporate Governance on Tax Avoidance and Corporate Social Responsibility Disclosure as Intervening Variables

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Abstract. This research aims to analyze the influence of Good Corporate Governance to Tax Avoidance with Corporate Social Responsibility Disclosure as an intervening variable. Technique sampling is purposive sampling. The research is conducted on the TOP 50 of Manufacturing companies in The Association of Southeast Asian Nations (ASEAN) Countries (2014-2015) range of time. The estimation model being used is multiple regression analysis and Sobel Test to determine mediate variable. The purpose of this study was to determine if Good Corporate Governance have an influence on Tax Avoidance and Corporate Social Responsibility Disclosure able to mediate the relationship Good Corporate Governance to Tax Avoidance. The study involved tri variables, which is, one dependent variable, one independent variable and one variable of moderation. The dependent variable in this study was Tax Avoidance. The independent variables in this study are Good Corporate Governance and Corporate Social Responsibility Disclosure as an intervening variable. Our result indicates a significant influence only impact Good Corporate Governance on Tax Avoidance. The purpose of this study not achieved as Good Corporate Governance not significantly uninfluenced on Tax Avoidance and Corporate Social Responsibility Disclosure unable to mediate the relationship Good Corporate Governance to Tax Avoidance.