

## ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh *Corporate Social Responsibility*, Ukuran Perusahaan terhadap *Tax Avoidance* dan Nilai Perusahaan. Sampel yang digunakan adalah perusahaan yang terdaftar pada Index LQ 45 di Bursa Efek Indonesia (BEI) periode 2013 - 2017.

*Tax Avoidance* diukur dengan menggunakan ETR (*Effective Tax Rate*). Indikator pengungkapan *Corporate Social Responsibility* diukur menggunakan indeks *Global Reporting Initiative* (GRI) G4. Ukuran Perusahaan diukur dengan rasio dari total aset perusahaan. Sedangkan Nilai Perusahaan diukur menggunakan rasio Tobins'Q. Data dalam penelitian ini diolah menggunakan *software* SPSS dengan metode analisis regresi linier berganda.

Hasil dari penelitian ini menunjukkan bahwa : (1) *Corporate Social Responsibility* berpengaruh signifikan positif terhadap *Tax Avoidance*. (2) Ukuran perusahaan tidak berpengaruh terhadap *Tax Avoidance*. (3) *Tax Avoidance* berpengaruh signifikan positif terhadap Nilai Perusahaan.

**Kata kunci :** *Corporate Social Responsibility, Ukuran Perusahaan, Tax Avoidance, dan Nilai Perusahaan*



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*This study aims to obtain empirical evidence regarding the effect of Corporate Social Responsibility, Company Size on Tax Avoidance and Corporate Value. The sample used is a company registered on the LQ 45 Index on the Indonesia Stock Exchange (IDX) for the period 2013 - 2017.*

*Tax Avoidance is measured using ETR (Effective Tax Rate). The disclosure indicators of Corporate Social Responsibility are measured using the Global Reporting Initiative (GRI) G4 index. Company size is measured by the ratio of the company's total assets. Whereas Corporate Value is measured using the Tobins'Q ratio. The data in this study were processed using SPSS software with multiple linear regression analysis methods.*

*The results of this study indicate that: (1) Corporate Social Responsibility has an effect on Tax Avoidance. (2) Company size does not affect Tax Avoidance. (3) Tax Avoidance has an effect on Company Value.*

**Keywords:** *Corporate Social Responsibility, Company Size, Tax Avoidance, and Corporate Value*

