

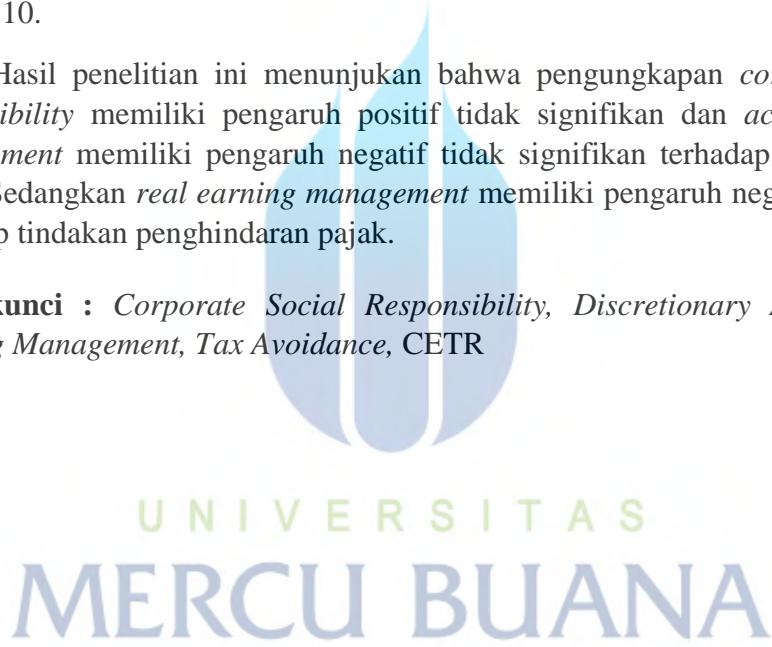
ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan memperoleh bukti empiris pengaruh *Corporate Social Responsibility*, *Accrual Earning Management* dan *Real Earning Management* terhadap *Tax Avoidance*. Populasi pada penelitian ini adalah perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di BEI tahun 2014-2018.

Total sampel pada penelitian sebanyak 15 dari 50 perusahaan yang memenuhi kriteria. Teknik pengambilan sampel dalam penelitian ini adalah teknik *purposive sampling*. Data dalam penelitian ini adalah data sekunder yang diambil dari situs resmi Bursa Efek Indonesia dan *website* masing-masing perusahaan. Pengujian hipotesis menggunakan analisis regresi berganda dengan Eviews 10.

Hasil penelitian ini menunjukkan bahwa pengungkapan *corporate social responsibility* memiliki pengaruh positif tidak signifikan dan *accrual earning management* memiliki pengaruh negatif tidak signifikan terhadap penghindaran pajak. Sedangkan *real earning management* memiliki pengaruh negatif signifikan terhadap tindakan penghindaran pajak.

Kata kunci : *Corporate Social Responsibility*, *Discretionary Accrual*, *Real Earning Management*, *Tax Avoidance*, CETR



ABSTRACT

The purpose of this research is to analyze and obtain empirical evidence of the effect of Corporate Social Responsibility, Accrual Earning Management and Real Earning Management on Tax Avoidance. The population in this study is a consumer goods manufacturing sector listed on the Indonesian Stock Exchange in 2014-2018.

The total sample in the study were 15 out of 50 companies that met the criteria. The sampling technique in this study was purposive sampling technique. The data in this study are secondary data taken from the official website of the Indonesia Stock Exchange and the website of each company. Hypothesis testing uses multiple regression analysis with Eviews 10.

The results of this research indicate that the corporate social responsibility has a non-significant positive influence and accrual earning management has a non-significant negative effect on tax avoidance. While real earning management has a significant negative effect on tax avoidance measures.

Keywords : Tax Avoidance, Corporate Social Responsibility, Discretionary Accrual, Real Earning Management, CETR

