

ABSTRACT

EFFECT OF CORPORATE SOCIAL RESPONSIBILITY AND COMPANY TRANSPARENCY ON TAX AVOIDANCE WITH PROFITABILITY AS MODERATING VARIABLES (IN MANUFACTURING COMPANIES THAT ARE LISTING ON THE IDX 2015 - 2017 PERIOD)

This study aims to analyze the effect of Corporate Social Responsibility (CSR) and company transparency on Tax Avoidance with Profitability as a moderating variable using secondary data, which is obtained from the company's annual report through the official website of the Indonesia Stock Exchange, www.idx.co.id. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange in 2015-2017 as many as 142 companies with a sample of research using a purposive sampling technique as many as 65 companies, so that the number of observations obtained as many as 195 data. This study was examined using an analysis of Economic Views (EViews) version 10 with the results of the study stating that CSR variables have a positive effect and corporate transparency has a negative effect on tax avoidance, then profitability weakens the relationship between CSR and tax avoidance and strengthens the relationship between company transparency and tax avoidance . This study has not been able to prove the hypothesis that corporate transparency has a positive effect on tax avoidance.

Keywords: Tax Avoidance, Corporate Social Responsibility, Corporate Transparency, Profitability.

ABSTRAK

PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* DAN TRANSPARANSI PERUSAHAAN TERHADAP *TAX AVOIDANCE* DENGAN PROFITABILITAS SEBAGAI VARIABEL MODERATING (PADA PERUSAHAAN MANUFAKTUR YANG LISTING DI BEI PERIODE 2015 – 2017)

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility* (CSR) dan transparansi perusahaan terhadap *Tax Avoidance* dengan Profitabilitas sebagai variabel Moderating menggunakan data sekunder, yang diperoleh dari laporan tahunan perusahaan melalui situs resmi Bursa Efek Indonesia yaitu www.idx.co.id. Populasi dalam penelitian ini adalah perusahaan manufaktur yang *listing* dalam Bursa Efek Indonesia tahun 2015-2017 sebanyak 142 perusahaan dengan sampel penelitian menggunakan teknik *purposive sampling* sebanyak 65 perusahaan, sehingga didapat jumlah pengamatan (observasi) sebanyak 195 data. Penelitian ini diteliti menggunakan alat analisis *Economic Views (EViews) version 10* dengan hasil penelitian menyatakan bahwa variabel CSR berpengaruh positif dan transparansi perusahaan berpengaruh negatif terhadap *tax avoidance*, kemudian profitabilitas memperlemah hubungan antara CSR terhadap *tax avoidance* dan profitabilitas memperkuat hubungan antara transparansi perusahaan terhadap *tax avoidance*. Penelitian ini belum mampu membuktikan hipotesis bahwa transparansi perusahaan berpengaruh positif terhadap *tax avoidance*.

Kata Kunci : *Tax Avoidance, Corporate Social Responsibility, Transparansi Perusahaan, Profitabilitas.*