

ABSTRACT

This research is to know the influence of corporate social responsibility, profitability, leverage and institutional ownership to tax avoidance practice. The object of this study is a variety of industrial manufacturing companies listed on the Indonesia Stock Exchange period 2012-2016. This study was conducted on 15 companies using a quantitative descriptive approach. Therefore, the data analysis used is statistical analysis in the form of multiple linear regression test.

The results of this study indicate that simultaneously the variables of corporate social responsibility, profitability, leverage and institutional ownership have an effect on tax evasion practices. And partially corporate social responsibility variable negatively influential not significant to the practice of tax avoidance, profitability, leverage and institutional ownership have a significant positive effect on tax evasion practices.

Keywords: CSR, profitability, leverage, institutional ownership, tax avoidance practices, various industrial manufacturers, IDX

