

ABSTRAK

This research aims to determine the effect of corporate social responsibility, profitability, and leverage on corporate tax avoidance. The independent variables used in this research are leverage, capital intensity, and company profitability. While the dependent variable in this study is tax avoidance which is measured using the effective tax rate (ETR). The population in this study amounted to 12 Manufacturing Companies, Food and Beverages Groups listed on the Indonesia Stock Exchange (IDX) during the period 2012-2016. Determination of research samples using purposive sampling method and obtains a sample of 12 food and beverages companies based on certain criteria.

The initial hypothesis of the study shows that corporate social responsibility has a significant effect on corporate tax avoidance. While profitability, and leverage does not have a significant effect on corporate tax avoidance.

Keywords: *tax avoidance, corporate social responsibility, profitability, and leverage.*



ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *corporate social responsibility*, *profitabilitas*, dan *leverage* terhadap *tax avoidance* perusahaan. Variabel independen yang digunakan dalam penelitian ini adalah *corporate social responsibility*, *profitabilitas*, dan *leverage*. Sedangkan variabel dependen dalam penelitian ini adalah *tax avoidance* yang diukur menggunakan *effective tax rate* (ETR). Populasi dalam penelitian ini berjumlah 12 perusahaan Manufaktur, Kelompok Konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2012-2016. Penentuan sample penelitian menggunakan metode *purposive sampling* dan memperoleh sebanyak 12 perusahaan Konsumsi berdasarkan kriteria tertentu.

Hipotesis awal penelitian menunjukkan bahwa *corporate social responsibility* berpengaruh signifikan terhadap *tax avoidance*. Sedangkan *profitabilitas* dan *leverage* tidak berpengaruh signifikan terhadap *tax avoidance* perusahaan.

Kata kunci : *tax avoidance*, *corporate social responsibility*, *profitabilitas*, dan *leverage*.



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