

ABSTRACT

This study aims to examine the effect of Corporate Social Responsibility, Profitability and Independent Board on Tax Avoidance with Capital Intensity as a Moderating Variable. The population used is manufacturing companies in the consumer goods sub-sector and basic & chemical industry sub-sectors listed on the Indonesian Stock Exchange (IDX) in the 2018-2020 period.

The samples used in this study were 36 companies that met the criteria out of a total of 50 companies. Sampling was carried out using purposive sampling method. Data analysis used in this study used Panel Data Regression Analysis using the Eviews 9 application. The results of this study indicate that the corporate social responsibility variable as measured by CSRI_{ij} has a negative effect on tax avoidance. Meanwhile, the profitability variable as measured by ROA has a negative effect on tax avoidance. However, the independent board variable as measured by PDKI has a positive effect on tax avoidance. The moderating variable, namely capital intensity as measured by CI, is unable to moderate the relationship between corporate social responsibility, profitability and the independent board on tax avoidance.

Keywords: *Corporate Social Responsibility, Profitabilitas, Board Independen, Tax Avoidance, Capital Intensity*



ABSTRAK

Penelitian ini bertujuan untuk menguji Pengaruh Corporate Social Responsibility, Profitabilitas dan Board Independen Terhadap Tax Avoidance Dengan Capital Intensity Sebagai Variabel Moderasi. Populasi yang digunakan adalah perusahaan manufaktur sub sektor barang konsumsi dan sub sektor industri dasar & kimia yang terdaftar di bursa efek Indonesia (BEI) pada periode 2018-2020.

Sampel yang digunakan dalam penelitian ini sebanyak 36 perusahaan yang memenuhi kriteria dari total 50 perusahaan. Pengambilan sampel yang dilakukan dengan menggunakan metode purposive sampling. Analisis data yang digunakan dalam penelitian ini menggunakan Analisis Regresi Data Panel dengan menggunakan aplikasi Eviews 9. Hasil penelitian ini menunjukkan bahwa variabel *corporate social responsibility* yang diukur dengan CSRIj berpengaruh negatif terhadap *tax avoidance*. Sedangkan variabel profitabilitas yang diukur dengan ROA berpengaruh negatif terhadap *tax avoidance*. Namun variabel *board independen* yang diukur dengan PDKI berpengaruh positif terhadap *tax avoidance*. Adapun variabel moderasi yaitu *capital intensity* yang diukur dengan CI tidak mampu memoderasi hubungan antara *corporate social responsibility*, profitabilitas dan *board independen* terhadap *tax avoidance*.

Kata kunci: Corporate Social Responsibility, Profitabilitas, Board Independen, Tax Avoidance, Capital Intensity

