

ABSTRACT

The aim of this study is to examine the effect of corporate social responsibility (CSR), capital intensity, and inventory intensity to tax avoidance. The independent variable is used in this study is corporate social responsibility, capital intensity, and capital intensity. the dependent variable is tax avoidance, and control variables are size, profitability and leverage. CSR measured by CSR disclosure with GRI G4 as the indicator. Capital intensity measured by total fixed asset divide by total asset. Inventory intensity measured by total inventory divide by total asset. Size measured by logarithm of total asset. Profitability measured by Return on Asset (ROA). Leverage measured by long-term debt divide by total asset (LEV.)

The population in this study are 64 manufacturing companies sub-sector chemical and basic industry which listed on Indonesian Stock Exchange in the period of 2012-2014. Sample were selected by purposive random sampling method and finally obtained 27 manufacturing companies that fulfill the criteria. Data were analyzed using multiple regression analysis model.

The results showed that, corporate social responsibility is not effect on tax avoidance, while capital intensity and inventory intensity is effect on tax avoidance.

Keywords : Corporate Social Responsibility (CSR), capital intensity, inventory intensity, size, profitabilitas, leverage, tax avoidance.

ABSTRAK

Penelitian ini bertujuan untuk menguji *corporate social responsibility*, *capital intensity* dan *inventory intensity* terhadap penghindaran pajak. Variabel independen yang digunakan dalam penelitian ini adalah *corporate social responsibility* (CSR), *capital intensity* dan *inventory intensity*, variabel dependen yaitu penghindaran pajak dan variabel kontrol yaitu *size*, *profitabilitas* dan *leverage*. Variabel independen CSR diukur dengan *CSR disclosure* dengan indikator GRI G4. Variabel independen *capital intensity* diukur menggunakan intensitas aset tetap. Variabel independen *inventory intensity* diukur menggunakan intensitas persediaan. Variabel kontrol *size* diukur menggunakan logaritma total aset, *profitabilitas* diukur dengan ROA dan *leverage* diukur menggunakan LEV. Sedangkan variabel dependen penelitian ini adalah penghindaran pajak yang diukur dengan *effective tax rates* (ETR).

Populasi penelitian ini adalah 64 perusahaan manufaktur sub-sektor industry dasar dan kimia yang terdaftar di BEI pada periode 2012-2014. Sampel penelitian dipilih menggunakan metode purposive random sampling dengan kriteria tertentu, dan diperoleh sebanyak 27 perusahaan yang memenuhi kriteria. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi berganda

Hasil penelitian ini menunjukkan bahwa *corporate social responsibility* tidak berpengaruh terhadap penghindaran pajak sedangkan *capital intensity* dan *inventory intensity* berpengaruh terhadap penghindaran pajak.

Kata Kunci : *Corporate Social Responsibility* (CSR), *capital intensity*, *inventory intensity*, *size*, *profitabilitas*, *leverage*, penghindaran pajak