

ABSTRACT

This research aims to examine the influence of corporate social responsibility, leverage, capital intensity, and inventory intensity on tax avoidance. Empirical studies on manufacturing companies in the consumer goods industry sector listed on the Indonesian Stock Exchange in 2018-2022. The sample for this research was obtained using a purposive sampling method, which only took 22 companies that met the criteria from a total of 29 manufacturing companies in the consumer goods industry sector. So 110 data were obtained which were used as research samples. The research results show that leverage has an effect on tax avoidance. Then corporate social responsibility, capital intensity, and inventory intensity have no effect on tax avoidance.

Keywords: tax avoidance, corporate social responsibility, leverage, capital intensity, and inventory intensity.



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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *corporate social responsibility*, *leverage*, *capital intensity*, dan *inventory intensity* terhadap penghindaran pajak studi empiris pada perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di bursa efek indonesia tahun 2018-2022. Sampel penelitian ini diperoleh dengan menggunakan metode purposive sampling, dimana hanya mengambil 22 perusahaan yang memenuhi kriteria dari total 29 perusahaan manufaktur sektor industri barang konsumsi. Sehingga diperoleh 110 data yang digunakan sebagai sampel penelitian. Hasil penelitian menunjukkan bahwa *leverage* berpengaruh terhadap penghindaran pajak. Selanjutnya *corporate social responsibility*, *capital intensity*, dan *inventory intensity* tidak berpengaruh terhadap penghindaran pajak.

Kata kunci: penghindaran pajak, *corporate social responsibility*, *leverage*, *capital intensity*, dan *inventory intensity*.



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