ABSTRAK

PENGARUH *CORPORATE SOCIAL RESPONSIBILITY, LEVERAGE* DAN PROFITABILITAS TERHADAP PRAKTIK PENGHINDARAN PAJAK
(Studi Empiris pada Perusahaan Manufaktur Sektor Industri Dasar dan Kimia yang Terdaftar di BEI Tahun 2016-2018)

Yosefine Graciella Pramudita Wibawa
NIM: 162114037
Universitas Sanata Dharma Yogyakarta
2020

Penelitian ini bertujuan untuk mengetahui pengaruh *corporate social responsibility, leverage*, dan profitabilitas terhadap praktik penghindaran pajak.

Populasi dalam penelitian ini merupakan perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia tahun 2016-2018. Perusahaan sampel berjumlah 31 perusahan yang dipilih dengan menggunakan metode *purposive sampling*. Kriteria dalam pengambilan sampel yaitu seluruh perusahaan manufaktur sektor industri dasar dan kimia pada tahun 2016-2018, menerbitkan laporan keuangan dengan mata uang Rupiah dan Dollar dengan mencantumkan kurs, laporan tahunan lengkap, laporan tahunan yang menyajikan mengenai pengungkapan *corporate social responsibility* perusahaan, dan laporan keuangan tidak mengalami kerugian. Data mengenai pengungkapan *corporate social responcibility* dan laporan keuangan diperoleh dari laporan tahunan. Teknik analisis yang digunakan adalah regresi linear berganda.

Hasil menunjukkan bahwa pengungkapan *corporate social responsibility* dan *leverage* tidak berpengaruh terhadap praktik penghindaran pajak, sedangkan profitabilitas berpengaruh positif terhadap praktik penghindaran pajak.

Kata kunci: *Corporate Social Responsibility, Leverage,* Profitabilitas, Praktik Penghindaran Pajak

ABSTRACT

THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE, LEVERAGE AND PROFITABILITY ON THE TAX AVOIDANCE PRACTICE
(An Empirical Study on Manufacturing Companies of Basic and Chemical Industry Sector Listed on the Indonesia Stock Exchange in the Year 2016-2018)

Yosefine Graciella Pramudita Wibawa
NIM: 162114037
Universitas Sanata Dharma Yogyakarta
2020

This study aims to determine the effect of corporate social responsibility disclosure, leverage and profitability on the tax avoidance practice.

The population of this research is manufacturing industry of basic and chemical sector listed on the Indonesian Stock Exchange in the Year 2016-2018. The samples are 31 firms selected by purposive sampling. The criteria for samples are all companies of basic and chemical industry sector in 2016-2018, published financial statements in Rupiah and Dollar by listed the exchange rate, a complete annual report for 2016-2018, an annual report that presents about corporate social responsibility disclosure and financial statement did not loss. The data about corporate social responsibility disclosure and financial statement was collected from annual report. Techniques analysis used was multiple linear regressions.

The result indicated that corporate social responsibility disclosure and leverage did not have effect on the tax avoidance practice, however profitability had positive effect on the tax avoidance practice.

Keywords: Corporate Social Responsibility, Leverage, Profitability, Tax Avoidance Practice