

PENGARUH PROFITABILITAS, *LEVERAGE* DAN CSR TERHADAP *TAX AVOIDANCE* PADA PERUSAHAAN SEKTOR PERTAMBANGAN DAN PERTANIAN YANG TERDAFTAR DI BEI PERIODE 2017-2020

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ABSTRAK

Perbedaan kepentingan pajak antara pemerintah dan wajib pajak saling berlawanan, dimana wajib pajak ingin membayar pajaknya seminimal mungkin dan pernyataan tersebut didukung oleh rasio penerimaan pajak negara yang masih belum mencapai target, hal tersebut mengindikasikan adanya praktik penghindaran pajak yang dilakukan oleh perusahaan. Penelitian ini bertujuan untuk melihat apakah ada pengaruh profitabilitas, *leverage* dan *corporate social responsibility* terhadap *tax avoidance* di perusahaan sektor pertambangan dan pertanian yang telah terdaftar di Bursa Efek Indonesia pada periode 2017-2020. Variabel independen yang digunakan dalam penelitian ini adalah profitabilitas dengan proksi *return on asset* (ROA), *leverage* dengan proksi *debt to asset ratio* (DAR), *corporate social responsibility* dengan proksi *corporate social responsibility index* (CSRI) dan variabel dependen *tax avoidance* yang diproksikan dengan *effective tax rate* (ETR). Teknik analisis yang digunakan adalah analisis linear berganda dengan sampel yang diperoleh sebanyak 113 sampel menggunakan *purposive sampling technique*. Hasil dari penelitian ini menunjukkan bahwa variabel independen profitabilitas, *leverage* dan *corporate social responsibility* tidak berpengaruh signifikan terhadap *tax avoidance*.

Kata Kunci : *Corporate Social Responsibility, Leverage, Profitabilitas, Tax Avoidance*

**THE EFFECT OF PROFITABILITY, LEVERAGE AND CSR ON TAX
AVOIDANCE IN MINING AND AGRICULTURAL COMPANIES LISTED IN
INDONESIA STOCK EXCHANGE FOR IN THE PERIOD OF 2017-2020**

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ABSTRACT

The difference in tax interests between the government and the taxpayers is contradictory, where taxpayers want to pay taxes to a minimum and this statement is supported by the ratio of state tax revenues that haven't reached the target, this indicates that there's a possibility of tax avoidance practice by the company. This study aims to see whether there is an effect of profitability, leverage and corporate social responsibility on tax avoidance in mining and agricultural sector companies that have been listed in Indonesia Stock Exchange in the period of 2017-2020. The independent variables used in this study are profitability with a return on asset (ROA) proxy, leverage with a debt to asset ratio (DAR) proxy, corporate social responsibility with corporate social responsibility index (CSRI) proxy and the dependent variable tax avoidance with effective tax rate (ETR) as the proxy. The analytical technique used is multiple linear regression with 113 sample obtained using purposive sampling technique. The results of this study indicate that profitability, leverage and corporate social responsibility have no significant effect on tax avoidance.

Keywords : *Profitability, Leverage, Corporate Social Responsibility, Tax Avoidance.*