

The Influence of Corporate Social Responsibility, Capital Intensity, and Corporate Risk on Tax Avoidance

By Cintia Aulia Ramadanti

Abstract

This research aims to determine the effect of corporate social responsibility, capital intensity, and corporate risk on tax avoidance in property and real estate sector companies listed on Indonesia Stock Exchange for the period 2016-2019. This is a quantitative with secondary data research that consisted of 101 samples that collected using purposive sampling method. The hypothesis test used in this study is multiple linear regression using IBM SPSS 26 software. The result of this study indicates that (1) corporate social responsibility has no effect on tax avoidance, (2) capital intensity has a significant negative effect on tax avoidance, and corporate risk has a significant positive effect on tax avoidance. The implication of this study is to contribute new findings in the research area in the field of taxation, especially in tax avoidance, corporate social responsibility, capital intensity, and corporate risk.

Keywords: *Tax Avoidance, Corporate Social Responsibility, Capital Intensity, Corporate Risk.*

Pengaruh Corporate Social Responsibility, Capital Intensity, dan Corporate Risk terhadap Tax Avoidance

Oleh Cintia Aulia Ramadanti

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh *corporate social responsibility*, *capital intensity*, dan *corporate risk* terhadap *tax avoidance* pada perusahaan sektor *property* dan *real esate* yang terdaftar pada Bursa Efek Indonesia periode 2016-2019. Penelitian ini merupakan penelitian kuantitatif dengan data sekunder yang terdiri dari 101 sampel perusahaan yang dikumpulkan dengan menggunakan metode *purposive sampling*. Uji hipotesis yang digunakan dalam penelitian ini adalah regresi linier berganda dengan menggunakan software IBM SPSS 26. Hasil penelitian menunjukkan bahwa (1) *corporate social responsibility* tidak memiliki pengaruh terhadap *tax avoidance*, (2) *capital intensity* memiliki pengaruh signifikan negatif terhadap *tax avoidance*, dan *corporate risk* memiliki pengaruh signifikan positif terhadap *tax avoidance*. Implikasi penelitian ini memberikan sumbangsih temuan baru pada area penelitian dibidang perpajakan khususnya pada *tax avoidance*, *corporate social responsibility*, *capital intensity*, dan *corporate risk*.

Kata kunci: *Tax Avoidance, Corporate Social Responsibility, Capital Intensity, Corporate Risk.*