

***THE INFLUENCE OF CORPORATE SOCIAL
RESPONSIBILITY, INVESTMENT OPPORTUNITY SET, AND
BUSINESS STRATEGY ON TAX AVOIDANCE***

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Abstract

This research aims to analyze the influence of Corporate Social Responsibility, Investment Opportunity Set, and Business Strategy on tax avoidance in basic industrial and chemical manufacturing companies listed on the Indonesia Stock Exchange in 2020-2023. The sample in this study was 221 companies taken based on the purposive sampling method. This research is quantitative secondary data research and uses the Fixed Effect Model (FEM) which is processed using STATA 17. The results of this research show that Corporate Social Responsibility, Investment Opportunity Set, and Business Strategy have no influence on tax avoidance.

Keywords: *Tax avoidance, Corporate Social Responsibility, Investment Opportunity Set, Business Strategy*

PENGARUH *CORPORATE SOCIAL RESPONSIBILITY*, *INVESTMENT OPPORTUNITY SET*, DAN STRATEGI BISNIS TERHADAP PENGHINDARAN PAJAK

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility*, *Investment Opportunity Set*, dan Strategi Bisnis terhadap penghindaran pajak pada perusahaan manufaktur industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia pada tahun 2020-2023. Sampel pada penelitian ini sebanyak 221 perusahaan yang diambil berdasarkan metode *purposive sampling*. Penelitian ini merupakan penelitian kuantitatif data sekunder dan menggunakan Fixed Effect Model (FEM) yang diolah menggunakan STATA 17. Hasil dari penelitian ini menunjukkan bahwa *Corporate Social Responsibility*, *Investment Opportunity Set*, dan Strategi Bisnis tidak memberikan pengaruh terhadap penghindaran pajak.

Kata kunci: Penghindaran pajak, *Corporate Social Responsibility*, *Investment Opportunity Set*, Strategi Bisnis