Tax Risk in Automotive Manufacturing Companies in Indonesia: The Effect of Tax Avoidance with CSR as a Moderator

By Emilia Eni Anjarwati

Abstract

This quantitative study aims to determine whether tax avoidance is able to influence the increase in tax risk in the future and whether Corporate Social Responsibility (CSR) is able to moderate the relationship between the two variables. The population in this study is Automotive Manufacturing Companies in Indonesia. By using purposive sampling technique, a sample of 50 observations was obtained with a research period of 2020-2024. By using the STATA 13 testing tool, the results of the study showed that tax avoidance did not have a significant effect on future tax risk and CSR was able to moderate the relationship between the two variables..

Keywords: *Tax Risk, Tax Avoidance* dan *Corporate Social Responsibility*

Risiko Pajak Pada Perusahaan Manufaktur Sektor Otomotif Di Indonesia: Pengaruh Tax Avoidance Dengan CSR Sebagai Pemoderasi

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Abstrak

Penelitian kuantitatif ini bertujuan untuk mengetahui apakah *tax avoidance* mampu mempengaruhi peningkatan risiko pajak di masa mendatang dan apakah *Corporate Social Responsibility* (CSR) mampu memoderasi hubungan antar kedua variabel tersebut. Populasi pada penelitian ini merupakan Perusahaan Manufaktur Otomotif di Indonesia. Dengan menggunakan teknik *purposive sampling*, didapatkan sampel 50 observasi dengan periode penelitian 2020-2024. Dengan menggunakan alat pengujian STATA 13, didapatkan hasil penelitian *tax avoidance* tidak memiliki pengaruh yang signifikan terhadap risiko pajak dimasa mendatang dan CSR mampu memoderasi hubungan kedua variabel.

Kata kunci: Risiko Pajak, *Tax Avoidance* dan *Corporate Social Responsibility*