

***ANALYSIS OF THE IMPACT OF CORPORATE SOCIAL
RESPONSIBILITY, CAPITAL INTENSITY AND THIN CAPITALIZATION
ON TAX AVOIDANCE***

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ABSTRACT

This study aims to analyse the effect of Corporate Social Responsibility (CSR), Capital Intensity, and Thin Capitalization on Tax Avoidance in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period. The phenomenon of tax avoidance among manufacturing firms in Indonesia serves as a crucial background for examining factors that potentially influence tax avoidance practices. This research employs a quantitative approach using secondary data obtained from annual financial reports and sustainability reports. A total of 215 observational data points were collected using a purposive sampling method. Data analysis was conducted using panel data regression. The findings indicate that CSR, capital intensity, and thin capitalization do not have a significant effect on tax avoidance practices in manufacturing companies, which may be attributed to various regulations that limit management's flexibility in optimizing tax burden reduction strategies.

Keywords: *Corporate Social Responsibility, Capital Intensity, Thin Capitalization, Tax Avoidance*

ANALISIS DAMPAK *CORPORATE SOCIAL RESPONSIBILITY*, *CAPITAL INTENSITY* DAN *THIN CAPITALIZATION* TERHADAP *TAX AVOIDANCE*

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility* (CSR), *Capital Intensity*, dan *Thin Capitalization* terhadap *Tax Avoidance* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2022–2024. Fenomena *tax avoidance* di kalangan perusahaan manufaktur di Indonesia menjadi latar belakang penting dalam mengkaji faktor-faktor yang berpotensi berdampak terhadap *tax avoidance*. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan tahunan dan laporan keberlanjutan perusahaan. Sebanyak 215 data observasi diperoleh menggunakan metode *purposive sampling*. Analisis data dilaksanakan dengan metode regresi data panel. Hasil penelitian menunjukkan bahwa CSR, *capital intensity*, dan *thin capitalization* tidak berpengaruh secara signifikan terhadap praktik *tax avoidance* pada perusahaan manufaktur, karena adanya sejumlah regulasi yang membatasi fleksibilitas manajemen dalam mengoptimalkan strategi pengurangan beban pajak.

Kata kunci: *Corporate Social Responsibility, Capital Intensity, Thin Capitalization, Tax Avoidance*